NATIONAL MUNICIPAL REVIEW

Y 1950 VOLUME XXXIX, NO. 1

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PUBLISHED BY THE
NATIONAL MUNICIPAL LEAGUE

The National Municipal Review

goes to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance; Canadian subscription rate $5.25; foreign $5.50; single copies 50 cents.

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PUBLICATION OFFICE: 150 Fremont Street, Worcester, Mass.
EDITORIAL AND BUSINESS OFFICE: 299 Broadway, New York 7, N. Y.
Entered as Second Class Matter July 11, 1932, at the Post Office at Worcester, Mass.

National Municipal Review

olume XXXIX, No. 1 Total Number 395

Published monthly except August

By NATIONAL MUNICIPAL LEAGUE

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NATIONAL MUNICIPAL LEAGUE

The League's Business

Charles Edison Reelected President

Over his protests that the presidency of the National Municipal League should be rotated more frequently and that he had inhibitions against four terms in office, President Charles Edison was unanimously reelected at the 1949 annual meeting of the members at 4:45 P.M., November 28, at the Hotel Lowry, St. Paul, in connection with the National Conference on Government.

President Edison presided, relinquishing the chair to Herbert Emmerich when the nominating committee's report was presented by Carl H. Pforzheimer, in the absence of Frederick L. Bird, chairman.

In addition to Mr. Edison, the following were elected: *Vice presidents*: George H. Gallup, director, American Institute of Public Opinion, and James W. Clise, president, Asbestos Supply Company, Seattle; *Members of the Council*: Thomas C. Desmond, member of New York Senate; Rev. Edward Dowling, S. J., *The Queen's Work,* St. Louis; Karl Detzer, roving editor, *Reader's Digest;* J. W. Esterline, chairman of the board, Esterline Angus Company; George S. Van Schaick, lawyer, New York City; Richard Weil, Jr., president, Macy's New York; A. C. (Jack) White, mayor of San Antonio; Wilson W. Wyatt, former mayor of Louisville; *Honorary vice presidents*: Philip H. Cornick, Institute of Public Administration, and Herbert Emmerich, director, Public Administration Clearing House.

Richard S. Childs, chairman of the Council, who has been an unpaid member of the staff since October 1947, reported briefly on his writing, research and speaking activities during the year.

A report on the year was presented by Alfred Willoughby, secretary. Copies of the Secretary's Report for 1949 are available on request.

William Collins, chairman of the Finance Committee, reported continued progress of the program to broaden the basis of financial support.

Annual Meeting of the Council

The Council met in dinner session the evening of November 28 at the Hotel Lowry, St. Paul, in connection with the National Conference on Government.

Present were: President Charles Edison, presiding; William Anderson, Albert D. Cash, Richard S. Childs, James W. Clise, William Collins, L. P. Cookingham, Rev. Edward Dowling, S.J., Herbert Emmerich, B. H. Faulkner, Arnold Frye, Lloyd Hale, Mrs. Siegel W. Judd, John S. Linen, Ed. P. Phillips and Carl H. Pforzheimer. Also present were Alfred Willoughby, executive secretary, John E. Bebout, assistant secretary, and Nelson Bengston, consultant.

The Council reappointed for one-year terms the following: Chairman of the Council, Richard S. Childs; treasurer, Carl H. Pforzheimer; secretary, Alfred Willoughby. The work of President Edison and others among the officers and Council members to interest businesses in continuing support of the League was described in some detail by William Collins, finance chairman.

The Council approved the request of Miss Jean James, of *The Minneapolis Tribune,* that the League cooperate in choosing an "all-American team" of American cities for 1949, with the proviso that the choices be on the basis of citizen effort and accomplishment and that the action be unofficial.

(Continued on page 68)

Editorial Comment

What Two-Party System?

WHENEVER a city contemplates going from partisan to nonpartisan elections, pious "platitudes in stained glass attitudes" are encountered expressing devotion to "the good old American two-party system"; in other words, the two groups who impart the label "Republican" and "Democratic" to candidates should, it seems, have between them a binopoly of hopeful nominations and should continue to be able to swing to their selectees the dead weight of the uncritical habitual party vote!

How frail their real hold is on this vote is frequently exhibited when party leaders as such presume thereon and try to influence referenda. It is exhibited again when nonpartisan elections are adopted in municipalities; except in very large cities, like Cincinnati or Boston, voters abruptly cease to inquire for the party line and in a roundup of 500 such local elections last year[1] the National Municipal League found only two where the Democratic or Republican parties had thereafter been a factor. Nonpartisan ballots are in effect in 57 per cent of municipal elections now;[2] add partisan elections in the 86 cities in southern one-party regions where the real election is in the Democratic primary and the percentage becomes 61.

That is the situation on the municipal level—the two-party system has gone away!

In larger areas—congressional districts and statewide units—organized standing parties are inevitable because those are "unwieldy districts" and there the two-party system is half mythical. New York's delegation to the House of Representatives (10 per cent of the House) fluctuates from time to time but of its 43 districts, 1930 to 1948 inclusive, 20 stayed true to one party through ten successive elections and seven more fell from regularity only once. Among the states, sixteen (one-third), with 30.4 per cent of the population, have stayed with one party through twenty years of senatorial elections and ten more have made only a single exception. We may assume that in those states other statewide elections, for governor and minor state offices, are similarly under single-party dominance and that, within each state, half the legislative districts and counties run parallel with congressional districts in being under *one*-party systems. So in half the country the admirers of the two-party system must in logic switch their argument and find ways to extol the virtues of a mysterious system whereby nominations almost equivalent to election are awarded by *one* party!

Under a two-party binopoly the need of regulating the internals of the party mechanisms of nomination is plain enough but, in the half of the population where monopoly prevails in such matters, the need becomes imperative for just plain freedom! The battles that are thus transferred from a final perfunctory

[1] *Cf.* "500 'Non-political' Elections," the REVIEW, June 1949.

[2] *Municipal Year Book 1948*, page 45, *re* 2,033 cities over 5,000 population.

duel between the parties back to the primary elections within the dominant party must be effectively regulated and policed to ensure an honest count, identifiable responsible sponsorships, the fairest possible chance for insurgents and a short ballot for election of party officers in a simple party structure.

None of the existing 47 state primary election procedures includes all the desirable factors, and the scanty evidence from the field during the twenty years since the last comprehensive roundup supports the need for the re-examination of direct primaries.

R. S. C.

Minority Dictatorship

TAMMANY HALL, keystone of the dominant political machine in Manhattan, clearly illustrates the evils of permitting party leaders to draft party rules. At the primary the enrolled party members of each voting precinct elect not one but ten to twenty county committeemen — a total of close to 20,000 for Manhattan, or more than 1,000 for each of the sixteen assembly districts.

That duly elected 1,000 are notified (if at all) and gather (to a fractional extent) around a motor truck on the street in front of district headquarters. They are treated to some mumbo-jumbo, a quorum is declared present, some stalwarts yell "aye" and the district leader is declared re-elected. The district leaders constitute the executive committee which can split districts to the disadvantage of rebels, change rules, reject unwelcome newly elected members and pick nominees.

This sort of minority dictatorship may not be quite as dangerous, terrifying or destructive of personal dignity as the Communist brand, but its potentialities help to give point to the proposed model primary law discussed at the National Conference on Government held in November in St. Paul.

The Art of Compromise

SIX German students attending the National Conference on Government were impressed by two things:

1. The fact that public officials, noted university professors and ordinary citizens met without distinction of rank and wrangled amicably without anybody losing face.

2. The demonstration of an art of compromise unknown to the Germans. A spokesman explained that the Germans know only the kind of compromise that besmirches a man's or a woman's honor. They are unpracticed in the give and take by which Americans who begin with disagreement habitually arrive at agreement, not by submission of one to another, but by achievement of a new and frequently better policy.

May Americans never lose these essential democratic virtues!

The Twin Cities Conference

'United Action for Good Government' urged, blueprinted by 200 speakers and discussants in 24 crowded sessions.

By JOHN E. BEBOUT*

IF HISTORY were always written by those who make it, the 1949 National Conference on Government in St. Paul, November 28-30, could properly be labelled the best of the series, which started with the National Municipal League's first conference in Minneapolis in November 1894.

"Now that I am home and can view the St. Paul conference with some detachment, I cannot help but come to the conclusion that it was the best ever," writes a local civic secretary.

"I can sincerely say that I learned more in those three days than in (to be conservative) several weeks of lectures at the university," says a graduate student.

"As a city manager I gained a great deal from the meeting from a technical and, considering the opportunity of meeting with civic leaders and business men, from a social viewpoint," says a city manager.

"One of the most successful meetings I have had the pleasure of attending," writes a secretary of a national civic organization.

"Your conference in St. Paul was a bang-up one. I enjoyed every minute and I am sure that others were getting as much inspiration and stimulation from it," a leading political scientist wrote.

"It was the most highly successful conference I have ever attended. I gained so much from the speeches—all of which seemed to be characterized by their specific, concrete content—no time wasted on abstractions. But I also gained as much from the informal conversations with the many people who were really doing things in their communities. The caliber of the personnel of the conference was high indeed and therein lay a large part of its value," wrote a civic leader prominent in the League of Women Voters.

"I don't know of another annual gathering which serves such a fine purpose as yours because it brings together not simply the 'hired hands' but laymen, including the women, who are really making personal sacrifices in their zeal for better local government," from a civic secretary.

These are a few of the statements that explain why League old-timers who have been attending conferences for more than half of the League's life say they cannot remember a better one.

A major share of the credit is due the Local Committee on Arrangements, under the chairmanship of John W. McConneloug and the guidance of Carl P. Herbert, director of the St. Paul Bureau of Municipal Research.

The St. Paul *Dispatch,* in an editorial headed, "A Chance to Learn," described the conference as "a sort of temporary university on city and other local government" with "professors" from among the

*Mr. Bebout is assistant secretary of the National Municipal League.

most practical experts. As the editorial said, these people came "to exchange knowledge and information," but the setting and local participation provided by the people of the Twin Cities and the state of Minnesota helped the "university" to come alive.

The efficiency of the local convention bureau and of the staff of the Hotel Lowry enabled the conference to go on with a minimum of friction and waste motion.

At least fifteen reporters covered the conference for local and out of state papers, including two chains. The local newspaper and radio treatment of the conference was unusually thorough so that thousands of readers and listeners were able to get substantial parts of the League's short course in practical civics in their own homes.

One of the newspaper men was Volkmar R. Kahlert, a reporter for domestic politics on the *Suddeutsche Zeitung* of Munich. He interviewed League President Charles Edison and Council Chairman Richard S. Childs and sent back interpretive reports on the conference. Mr. Kahlert was one of five Germans who attended the conference as part of a year's study of American institutions. Stationed at the University of Michigan, they came under the leadership of Professor Wilbert L. Hindman, coordinator at the University of Michigan of the German visitors program sponsored by the State Department in six American universities. About 100 young German men and women are in the program this year.

As far as can be determined from registrations and records of attendance, approximately 900 people attended one or more conference sessions. Six hundred and eighteen registered from 30 states and the District of Columbia. Four hundred forty-six were from Minnesota and 172 from outside the state. One hundred and seven were League members at the time of registration. A number have joined since.

Registration Analyzed

According to available information registration breaks down as follows:

There were about 120 public officials, including nine mayors, fifteen city managers from eight states, 63 other local officials from eleven states and twenty state officials. There were five college presidents, at least 60 political scientists from some 26 states and more than 50 students.

Among civic organizations the League of Women Voters, with 55 members registered from at least eight states, was the best represented. Sixty-five people identified themselves as representatives of other local, state and national civic organizations, including taxpayers' associations, chambers of commerce, citizens' leagues, etc.

There were representatives of organized labor and a substantial number of business and professional men, including those representing civic organizations and some identified as public officials.

Two hundred and twelve of the registrants gave no affiliations but a substantial proportion of them would classify as civic leaders and business men.

Three times as many men registered as women. Only 26 of the 172 registrants from outside the state

were women. However, more than one-third of the civic as distinguished from the official and professional personnel of the conference were women.

The whole conference, like its predecessors, was an instructive exercise in civic cooperation. Five national organizations—the Proportional Representation League, National Association of Civic Secretaries, Governmental Research Association, American Society for Public Administration and Association of Municipal Public Relations Officers—were listed on the program as cooperating organizations. Specific sessions were put on in cooperation with the Building Owners and Managers Associations and the Real Estate Boards of the Twin Cities, the Twin Cities Good Government Groups and the Minnesota Chapter of the American Society for Public Administration. The Association of Municipal Public Relations Officers joined in a morning session on "The Political Challenge of Municipal Public Relations."

The Civic Education Project of the Educational Research Corporation, which cooperated in organizing a group session at the Boston conference last year, sent one of its staff members, Jairus J. Deisenroth, to St. Paul to conduct a session on "Education for All-Round Citizenship" Tuesday morning.

The session on "P. R.—The Key to Democracy" was also the annual meeting of the Proportional Representation League and is reported in the P. R. department of this issue. The National Association of Civic Secretaries held two well attended supplementary sessions.

The Minnesota Chapter of the American Society for Public Administration was joint sponsor of the final luncheon. Roscoe C. Martin, chairman of the Department of Political Science, Syracuse University, and president of the American Society for Public Administration, delivered the principal address on "Responsibility," a graceful and witty analysis of the various meanings of the word responsibility in public affairs, with particular stress on the responsibility of officialdom to the public and of the citizen for his government.

Visit to University

An interesting incident of the conference to visiting political scientists was a bus trip to the Minneapolis campus of the University of Minnesota and reception by the Political Science Department, arranged by Professor William Anderson.

The cooperative effort that made the conference actually began late in 1948 with suggestions volunteered and solicited from scores of civic leaders, governmental researchers and political scientists. On the program were approximately a hundred principal speakers and more than a hundred especially invited discussion participants, whose appearance in most cases involved the cooperation of a civic organization, public agency or educational institution. The League has never paid travel or other expenses for any speaker at its conferences. This means that the expenses of the more than 200 people on the program were all paid either by the individuals themselves or by institutions or organizations with which they are connected. Very few people invited to appear on a League

program decline the invitation because of expense.

There were 24 sessions on the program, including the annual membership meeting of the National Municipal League which is reported in The League's Business. All of them in one way or another related to and developed the conference theme, "United Action for Good Government."

Responsibility Stressed

Dr. Martin's closing address on "Responsibility" was in fact a summary talk on the moral basis for the all out collaboration among citizens and officials at all levels of government that earlier conference sessions had found necessary. The theme was eloquently expressed by Governor Luther W. Youngdahl in welcoming the conference at the opening luncheon. It was further developed in addresses on the stake of labor and industry in good government, by Jack Kroll, director, Political Action Committee, CIO, and Ed. P. Phillips, Richmond civic leader and president of Phillips Machinery Company. Mr. Kroll's address was printed in the December NATIONAL MUNICIPAL REVIEW. Mr. Phillips used the story of Richmond's campaign for a new charter and more citizen participation in local elections to show how business and industrial leaders can meet their local civic responsibilities. The Richmond story, including dramatic accounts of the way in which Mr. Phillips and other business leaders were first enrolled in the fight, has been reported in past numbers of the REVIEW.[1]

The first evening session of the conference, presided over by Bayard H. Faulkner, member of the League Council and chairman of the New Jersey Commission on Municipal Government, continued the same theme. S. A. Galatas, Kansas City A.F. of L. leader, speaking from labor's experience with both good and bad government in Kansas City, explained why laboring men and women and their families have a greater stake than anyone else in the kind of good government that Kansas City has enjoyed since the ousting of the Pendergast machine. The same evening City Manager L. P. Cookingham explained how the present government of Kansas City is endeavoring to keep its operation in tune with the needs and desires of the people and to develop the fullest possible collaboration between citizens and officials. This subject, which was also discussed by Hayes A. Richardson, Kansas City's director of welfare, in the Sunday night meeting of the National Association of Civic Secretaries and in morning group sessions on municipal public relations and education for all-round citizenship, has already received considerable attention in the REVIEW.[2]

The importance of municipal public relations and of civic education were stressed not only in the sessions specifically built around them but by speakers in many other parts of the

[1]See "Farewell to the Politicians," by Hugh R. Thompson, Jr., the REVIEW, October 1948; "Drama Gets Out the Vote," by Charles Henry Hamilton, March 1949.

[2]See "The Children Get a Chance," by Hayes A. Richardson, the REVIEW, June 1946; "Inside Story of Kansas City," by L. P. Cookingham, December 1948; and "Everything's Changed Now," by Karl Detzer, July 1949.

program. This was so obvious as to indicate a decided trend of official and civic interest.

In like manner there was much emphasis on the necessity for more effective home rule by local governments blessed with the necessary resources, competence and honesty to keep as much of the business of modern government as possible in the home town.

Mayor Albert D. Cash of Cincinnati presided over a general session the first afternoon on "What Our Town Needs," in which Mayor William F. Devin of Seattle talked on "Home Rule"; H. Eliot Kaplan, deputy state comptroller of New York and former executive secretary of the National Civil Service League, on "A Genuine Merit System"; and Dayton D. McKean, head of the Department of Government, Dartmouth College, on the need for "Some Honest Politicians." The speeches by Mayor Devin and Professor McKean were printed in the December REVIEW.

How to get greater home rule was the subject of a Tuesday morning group session under the chairmanship of Professor Arthur W. Bromage of the University of Michigan. One of the papers in that session, "Loosening the Purse Strings," by Richard C. Spaulding of the Pennsylvania Economy League, appears in this issue.

How to make the areas of local government more nearly adequate to the needs of expanding urban communities was the subject of a session on "Fitting Government to the Area" led by Professor William Anderson of the University of Minnesota.

Three group sessions Wednesday morning — "Successful Civic Campaigning," presided over by L. E. Marlowe, former president of the Richmond Citizens Association; "The Efficient City," led by John S. Linen, member of the League Council and vice president of the Chase National Bank; and "Management of the Smaller Community," conducted by City Manager Warren C. Hyde of Albert Lea, Minnesota—covered various aspects of how to get and keep soundly organized local governments and to conduct them efficiently and responsibly.

A wealth of case histories of successful management of communities of about 5,000 population or less was put on the record in the last of these sessions. The reports will be used by the League in providing information and literature to people interested in the manager plan for small places.

State Problems

Since state governments, state constitutions and state laws are not only important in themselves but also have a great deal to do with the nature and effectiveness of local governments, several sessions were devoted to state problems.

The Tuesday afternoon session under the chairmanship of Herbert Emmerich, director of Public Administration Clearing House, considered the "tough problems" of the misuse of the initiative exemplified in California in 1948, state reorganization via Little Hoover Commissions and the revision of old constitutions. Alfred F. Smith, director of the San Francisco Bureau of Governmental Research, Frank Bane,

director of the Council of State Governments, and Spencer Miller, Jr., New Jersey highway commissioner, were the speakers.

How to get constitutional revision was also the subject of a hard hitting talk by Dr. Franc L. McCluer, president of Lindenwood College and member of the 1943-4 Missouri Constitutional Convention. The stumbling blocks in the way of revision in different states and possible ways of overcoming them were threshed out in a Wednesday morning group session under the chairmanship of Dr. McCluer.

Current trends in state government was the subject of another group session Tuesday morning under the chairmanship of W. Brooke Graves of the Library of Congress and chairman of the League's Committee on State Government. State reorganization and management were discussed by Frank Bane and John A. Perkins, former budget director of Michigan, and New Jersey's new court system by Spencer Miller, Jr. Other speakers were Professor Richard C. Spencer of Coe College on "Nebraska's Streamlined Legislature After 15 Years" and Professor Martin L. Faust of the University of Missouri on "Carrying Out the New Missouri Constitution."

The need for keeping central government assistance—federal and state—within bounds was the subject of a Tuesday luncheon speech by John E. Burton, budget director of New York State, the substance of which is printed in this issue.

Group sessions on a proposed "Model Direct Primary Law" and "Model State Medical Examiner Law" are reported briefly in League's Business in this issue.

A Monday morning session on "University Services to State and Local Governments," conducted by Roscoe C. Martin, attracted men from a large number of universities that are conducting or planning extensive programs of research, consultation and training for state and local governments. This session showed a trend toward greater activity, particularly by state universities, in supplying public agencies with the technical know-how and training needed for modern government.

President's Address

President Charles Edison's annual address at the dinner Tuesday night was broadcast over CBS station WCCO, and was printed in the December REVIEW. It pointed to serious weaknesses in state and local government that undermine local responsibility. Asserting that "the real peril of our times is neglect of local affairs," he analyzed the reasons for the failure to strengthen "our system to keep pace with new and increasing burdens" and charged men and women of ability and achievement with special responsibility "to combat the peril that lies in our backyards."

The REVIEW will continue to run important and timely conference speeches. It will also carry more reports on some of the discussions in group sessions.

Grants in Aid: Good and Evil

State budget director argues for re-thinking of tax arrangements to clarify government responsibilities.

By JOHN E. BURTON*

FEDERAL and state grants-in-aid play an exceedingly important role in state and local finance. They support a great variety of state and local activities. They link federal, state and local administrations in joint services to the people more intimately than does any other administrative device. But the advantages that have been achieved through governmental grants are no excuse for the many evils that exist. These evils have an impact on our system of government that far transcends the importance of any particular service made possible by a grant.

Grants result in overextensions of central controls and in undesirable meddling with local initiative and administration. There is a tendency for the proponents of grants-in-aid programs to rush to a central government for quick and dictated results. At the federal level they depreciate the capabilities of the states, and at the state level they depreciate the capabilities of the localities.

I am interested in seeing our states and their municipalities increase and strengthen their administrative responsibilities and have the fiscal strength with which to do it. I am not interested in seeing the federal government increase its administrative responsibility at the expense of our states and municipalities.

Grants-in-aid programs should be more closely integrated, more equitable and more carefully harmonized with the spirit of our system of government. Federal grants-in-aid have been highly serviceable but are characterized by these serious shortcomings:

1. They have developed on a piecemeal basis and today, instead of an integrated system, we have a hodge-podge of uncoordinated programs. For example, in New York we have 36 different programs supported by federal grants. In public health alone, we must fit ten different federal programs into our own state public health work.

2. Grants either place too much reliance on the automatic functioning of formulae, although these formulae in reality can never anticipate all circumstances and often produce inequitable and odd results, or else they vest too much discretionary power in federal officials in the apportionment of funds. Too quickly administrators imbued with ideas of centralization translate discretion into dictation.

3. The present federal aid program and the programs being contemplated by Congress tend to be wasteful of

*Mr. Burton has been New York State's budget director since 1943. Previously he was executive secretary of the Institute for Economic Research, director of research of the Mortgage Commission of the State of New York, and research secretary of the Committee on Taxation of the President's Conference on Home Building and Home Ownership. From 1938 to 1942 he directed his own research group.

public money. Expenditure controls and economical operation are swept aside in the constant pressure brought by administrators to get appropriations entirely spent so that Congress will not cut future allowances.

4. Federal grants impose rigidities and cause lack of balance in state and municipal budgets. Local determination is weakened to the extent that restricted local resources must be diverted from local programs and concentrated upon federally determined programs.

5. It is almost impossible to avoid the human weakness of taking political advantage of an unrestrained central aid program. The administration that embarks on granting unrestrained assistance will always be tempted with, "Pile up the aids and they will never vote us out of office." No one shoots at Santa Claus.

6. Grants from a central government can easily result in a weakening of our whole governmental structure. Federal officials down the line will tell state officials down the line how to do their jobs. If grants are used wisely, this weakening tendency is counter-balanced by desirable central support of minimum levels of important governmental services. If not wisely used, this tendency alone wipes out all the advantages that might otherwise derive from the use of grants-in-aid.

If federal officials are interested in preserving the strength, interest and responsibility of states and municipalities, they will find throughout the whole country state and municipal officials who will respond to a sincere effort to salvage the good of central assistance and destroy the bad. I would like to propose specific steps in these directions:

1. Admit and support the good of central assistance to lesser governmental units.

2. Consolidate and simplify the existing federal grant programs. Avoid special grants for venereal disease, T.B., elementary and secondary education, heart disease, cancer, school lunches and so forth for many items. Consolidate for general purposes and establish broad, general conditions of state compliance that would obviate the intimate and specific supervision or inspection of state programs wherein exists the excuse for central, federal direction of state affairs.

A Review Agency

3. Establish a permanent federal-state agency to review and arbitrate the question of general state compliance. Lift the whole question of state operations into the open where obscure federal agency decisions cannot coerce state administrations. Give state administrations an adequate voice in the administration of cooperative federal-state programs.

4. Equalize the whole program of federal grants. Redirect existing appropriations toward greater support of minimum, essential government services in states of least fiscal capacity and greatest need, and away from the richer states.

5. Define and find adequate tests of need, fiscal capacity and individual states' efforts to utilize their fiscal capacity.

6. Make federal appropriations

serve as ceilings to accomplish stated purposes rather than mandates to spend.

These steps would result in: (a) A reduction in the aggregate of federal grants, with a redirection of federal grants among the states; and (b) the possibility of a corresponding withdrawal by the federal government from tax fields well suited to state administration. Taxes so surrendered would benefit more heavily the states losing federal grants-in-aid but would return to them administrative and fiscal determinations now being usurped by the federal government.

This whole program, tending toward giving taxing ability to the richer states and simpler programs of grants-in-aid to the poorer states, would result in more efficient administration of all governmental operations and a much larger degree of self-determination for all states.

New York's Reorganization

Within the past five years New York State has completely reorganized its state-local fiscal arrangements. From our experience we do not despair of the federal situation. We are convinced that the evils of grants-in-aid can be controlled. Our reorganization was composed of three parts:

1. The state has assumed the administration and financing of services that do not require local participation for effective government.

2. State aids were strengthened to provide desirable minimum welfare, health and educational services under local administration. State shared taxes were abolished.

3. New tax sources were made available to the localities to make them more able to meet their fiscal responsibilities.

Throughout this reorganization the state exerted care to protect local initiative and responsibility.

States are becoming better prepared to shoulder their own responsibilities. There are state governors and officials working diligently to rebuild the strength of the state and its localities. They want our states and municipalities to contribute their share to the strength of an entire nation. At the same time the forces toward further federal centralization can weaken this trend and ultimately destroy our system of government.

All government in the world is faced with heavy and increasing responsibilities — both administrative and fiscal. Our federal government faces heavy defense and international burdens. Those functions that can be best administered locally, close to the people, must to the fullest extent be financed at the state or local level. Each level of government must carry a full load of administrative and fiscal responsibility. To the extent that administrative responsibility is inordinately separated from fiscal responsibility—we are to that extent weakening our system of government.

Loosening the Purse Strings

Pennsylvania has given its local governments broadest powers to levy taxes, adding some limits after trial.

By RICHARD C. SPAULDING*

IN THE legislative halls of Pennsylvania, the cry that a certain bill violates the principle of home rule indicates that the bill awaits an uneasy fate.

Actually, until recent years, the phrase "home rule" in Pennsylvania had an entirely different meaning from what we understand it to be. It was—and still is—a phrase which covers a multitude of governmental sins—the local election of assessors and tax collectors, the mandatory commission form of government in third class cities, a long ballot in county elections and the existence of 1,500 rural townships.

In 1947 and 1949, however, the legislature passed two acts which gave real meaning to home rule. This year it granted to the city of Philadelphia the right to frame its own charter—the first city in the state to benefit from a 1922 constitutional amendment. In 1947 it passed an even more far-reaching act which has been variously known as the "home rule tax act" by its supporters and the "tax anything act" by its detractors.

Act 481 of 1947 loosened the purse strings of Pennsylvania's local governments. It followed in the footsteps of the Sterling Act which since 1932 has permitted Philadelphia to tax any source of revenue not taxed by the state. Act 481 extended this privilege to the other cities, boroughs, first class townships and school districts, excepting the Philadelphia and Pittsburgh school districts which have their own legislation.

This represented a real departure for legislation covering a whole state. While in 1947 New York also passed legislation permitting local government broader taxing powers, it limited the taxes to those on meals, admissions, coin devices, motor vehicles, utilities, liquor, hotels, gross receipts of business and retail sales.

Although Pennsylvania's Act 481 was modified this year, it remains the broadest grant of taxing power conferred by any state on local units. As of May 16, 1949, just before the act was amended, a total of 976 taxes had been levied by 755 political subdivisions. These included:

Type of Tax	*Number*
Per Capita	252
Severance and related privileges	187
Amusement	173
Income	162
Mechanical devices	89
Mercantile	30
Deed transfer	23
Other	60
Total	976

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No sales taxes have been levied though the authority is clearly present. Local units may not levy a tax on any source already taxed by the state. State taxes include those on corporate net income, capital stock, cigarettes, gasoline, alcoholic and malt beverages and soft drinks. Also, political subdivisions may not levy a tax on the gross receipts of a person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission.

Abuses Corrected

As the number of taxes levied under Act 481 increased, some difficulties and abuses arose which were partly the fault of the act and partly the result of local decisions. There was a tendency in the smaller subdivisions to levy taxes which would be paid by corporations rather than by individuals. Corporations, of course, don't vote. Severance taxes on coal, limestone, oil and natural gas were common. In some cases the same ton of coal was taxed three or four times—as it was extracted, washed, processed, hauled, loaded or dumped. These taxes amounted to as much as 35 cents a ton in some cases.

In 1949, therefore, the legislature amended the act to prohibit the taxation of manufactured goods, farm products, natural resources and privileges related to these three items.

Municipalities may tax the income of non-residents who work in the community but lose that right when the community of the non-resident levies an income tax at the same rate. This differs from the Sterling Act which gives Philadelphia priority over the income of non-residents who work in the city. The result is that when a central city levies an income tax non-residents go back to their home communities and ask that a tax similar to that levied in their place of work be levied so as to keep the money at home.

In Lackawanna County, for instance, Scranton levies an income tax of one per cent and the Scranton city school district an income tax of ½ of one per cent. Residents who live in Carbondale and Scranton, in fourteen of seventeen boroughs, and in six of twenty-one townships of Lackawanna County pay some kind of income tax to their home community. Surrounding communities thus take from the central cities the major means which they have of taxing non-residents who benefit from the services of the city.

While the legislature considered a complete prohibition of the taxation of income of non-residents by political subdivisions, the 1949 amendment prohibits only school districts from doing so.

In some cases unusually high rates were set for specific taxes. One small school district levied a per capita tax of $20. Another school district levied a mercantile tax of four mills on retailers whereas the usual rate has not been over two mills. Such instances prompted the legislature to set maximum rates on the more productive taxes in use. These maximum rates are now ten dollars on per capita taxes, one and one half mills on the gross receipts of retailers, one mill on the gross receipts of wholesalers, one per cent on income, two

per cent on retail sales, one per cent on the transfer of title of real property and 10 per cent on amusement taxes. Any other taxes which have not been specifically forbidden may still be levied at a reasonable rate.

Although these amendments restrict to some extent the original scope of Act 481, a wide range of taxes is still available to local units. Local officials who to some extent found their backs to the wall in the raising of revenues before passage of the act have whole-heartedly accepted it in preference to state aid.

It is no wonder. For the first time in many a year the state legislature has said to the municipalities, "We think that you know what you need better than we do. If you need more money you may go out and raise it yourselves." It was an evidence of the trust which the legislature and the governor felt in the ability of local officials to raise their own revenues and spend them wisely. In actual operation, the main abuses that occurred were only in the smaller school districts.

How may the money raised under Act 481 be spent? The only stipulation is that it be spent for "general revenue purposes." There are no strings attached. There is no formula which leaves the big cities paying the freight when state aid is distributed. There are no regional inspectors from Harrisburg or Washington to satisfy. The money is raised at home and spent at home. The people can decide at the polls whether they think the money has been spent wisely. The granting of home rule to a city through the power to frame its own charter can be an empty gesture if city officials are so restricted in raising revenues that they must seek more and more state and federal aid.

There are, of course, other alternatives which are open to our cities. They can see that the money already being spent is used efficiently. As a member of an organization which devotes almost full time to answering questions of state and local officials, I know that many Pennsylvania cities are doing just that. Or the cities can increase the property tax rate if they are not up against maximum millage rates or maximum voter resistance. Most officials believe they are up against one or the other.

Municipal services could be curtailed. This generally represents a political impossibility, however, especially during good times. Or municipal responsibilities — tuberculosis hospitals, museums and municipally-owned historic sites—could be transferred to the state.

Finally, municipalities may seek more state and federal aid. Almost without exception, the strings tied to state and federal aid mean just so much less local responsibility and autonomy—that is, less home rule.

Act 481 represents a challenge to local officials and to those who are concerned with the welfare of the cities. Are those local officials who *do* know the needs of our cities willing to raise the taxes and take direct responsibility for their expenditures? Are those people concerned with the welfare of the cities willing to take a chance on their local officials' judgment? Pennsylvanians have answered both questions in the affirmative.

Tax Rates of American Cities

Both assessed valuations and property tax rates have increased materially during postwar period—1945-49.

By Bureau of Governmental Research (Detroit) and the National Training School for Public Service*

A RISE in both total assessed valuation and tax rates summarizes the development of the property tax in the postwar period. A study of 248 cities reporting each year since 1945 indicates that assessed valuations have increased 26.5 per cent, while adjusted tax rates have risen 8.1 per cent. During the same period unadjusted tax rates also increased 13.2 per cent.

In each of the five years assessments rose over the previous year with the greatest increase occurring in 1947 when assessments were 12.7 per cent higher than in 1946. Adjusted tax rates showed a similar but less marked increase in the same period of time. The greatest increase in this "effective" tax rate occurred in 1948 (3.8 per cent) and the smallest this year (.06 per cent). Unadjusted rates also increased in most of the years with a decrease of 1.6 per cent occurring in 1947—the year in which assessments increased eight and three-quarter billion dollars (see Table I).

During the postwar period local assessing officials have been subjected to opposing pressures. On the one hand they are faced with the pressure of local units for increased assessments to provide more revenue. On the other hand there is an increasing feeling on the part of homeowners that higher property taxes should be resisted. While they are faced with inflated property values, officials are hesitant to raise assessments to such inflated levels. With the comparatively moderate increase in property values over the five year period, it would appear that assessments in the reporting cities have not been geared to inflationary values but have been held at a more conservative level.

The greatest change in assessed valuations over those of five years ago is found in the Group VI cities (65 per cent reporting). In 1945 their assessed value was $4,608,000,000, while in 1949 it was $6,296,000,000—up 36.6 per cent. Group II cities have increased their valuation the least of the six groups —a moderate 17.8 per cent. The other population groups all show increases since 1945 ranging from 24.8 per cent in Group IV to 33.5 per cent in Group V (see Table II). It is difficult to explain the rise in assessments from the data available

*The following Volker Fellows of the National Training School for Public Service compiled and tabulated the data as part of their field training with the Bureau of Governmental Research, Detroit, under the supervision of the Bureau staff: Wilmot L. Averill, Ohio Wesleyan University; David S. Biddle, Harvard University; Ernst A. Gottmann, University of Illinois; Mitchell J. Hunt, University of Vermont; Lavern W. Kron, Hiram College; Gideon A. LaCroix, Middlebury College; Aris-Arden Mallas, Jr., Bowling Green State University; Rex F. May, Colgate University; E. A. Mosher, University of Wisconsin; John W. Walls, Indiana University.

in the scope of this survey. Addition of new property, however—both industrial and residential—to the tax rolls, increase in urban population, annexation of fringe areas by cities, and reappraisal programs have added their share to the tax rolls.

Tax Rates

Unadjusted rates and adjusted rates per thousand dollar valuation in 1949 show increases over the previous year, though the increase in the adjusted rate is extremely small. This is to be expected—rates would not be increased greatly because of the rise in the rate last year and the increase in assessments during both 1948 and 1949. Local units were able to take advantage of these two factors in 1949.

The 248 cities reporting in the three years 1947 through 1949 show an average increase in the unadjusted rate of $3.63 while the adjusted rate has increased $1.27 (see Table III).

Each group of cities had an increase in unadjusted tax rates. The largest rise occurred in Group VI cities ($4.77) and the smallest in Group II ($2.47). The adjusted rates followed a similar trend, though less marked. Four of the six groups reported increases ranging from $.31 in Group IV to $2.63 in Group I. The two remaining groups (II and III) showed decreases of $.63 and $1.73 respectively. The adjusted rates show only a slight change since there was generally a wider gap this year between assessed and true value than in 1947. This condition further indicates that cities have been wary about adjusting their assessment structure to inflated values. Adjusting tax rates to a 100 per cent basis by the use of the ratio of assessed to true value results in a rough and inaccurate measure for comparative purposes. It does, however, present a truer picture of the tax structure than does the unadjusted rate.

School and General City Rates

Property tax rates for schools again show a slight increase over previous years. Of the 261 cities reporting separate rates for schools and general municipal purposes for the past two years, 44 per cent reported increases for city purposes, while 52 per cent reported increases for school purposes. Approximately 38.5 per cent of the total local rate goes for the support of public education. This compares with 36 per cent in 1948 and 35 per cent in 1947. The percentage is currently lowest (25 per cent) in Group II cities and highest (42 per cent) in Group VI cities.

In comparison with the 38.5 per cent of the total rate allocated for schools, 39.6 per cent of the total local rate financed general municipal services. The percentages for municipal purposes range from 37 per cent in the 110 reporting cities of Group VI to 60 per cent for Group II (seven cities reporting).

Tax Exemptions

It is the policy of most cities to exempt several types of property from taxation. Often this action is required by state law. Exempt property, generally, is that owned by government, religious groups and charitable and non-profit institutions, as well as certain privileges granted industries and homesteads.

The percentage of tax exempt

TABLE I

ANNUAL CHANGE IN ASSESSED VALUATION, UNADJUSTED AND ADJUSTED TAX RATES FOR 248 AMERICAN CITIES, 1945-1949

(Indicating Per Cent Increase Over Preceding Year)

	1945	*1946*	*1947*	*1948*	*1949*	*Per Cent of Increase 1945-1949*
Total Assessed Valuation (In millions of dollars) (See Table II)	$67,928	$69,127 (1.8%)	$77,895 (12.7%)	$81,794 (5.0%)	$85,945 (5.1%)	26.5%
Average Unadjusted Tax Rates (See Table III)	$38.47	$40.59 (5.5%)	$39.92 (—1.6%)	$42.35 (6.1%)	$43.55 (2.8%)	13.2%
Average Adjusted Tax Rates (See Table III)	$27.51	$28.05 (2.0%)	$28.48 (1.5%)	$29.57 (3.8%)	$29.75 (.06%)	8.1%

TABLE II

COMPARISON OF TOTAL ANNUAL ASSESSED VALUATION FOR 248 AMERICAN CITIES, 1945-1949

*Population Group**	*Number and Percentage of Cities Included*	*Total Assessment Value (In Millions of Dollars)*				
		1945	*1946*	*1947*	*1948*	*1949*
I	5 (100%)	$28,251	$28,480	$33,502	$34,582	$36,032
II	9 (100%)	10,807	10,986	11,769	12,126	12,730
III	23 (100%)	9,644	9,983	10,127	11,372	12,111
IV	47 (84%)	8,462	8,611	9,458	10,005	10,560
V	70 (67%)	6,156	6,346	7,458	7,838	8,216
VI	94 (65%)	4,608	4,721	5,581	5,871	6,296
TOTAL	248 (72%)	$67,928	$69,127	$77,895	$81,794	$85,945

TABLE III

COMPARISON OF AVERAGE UNADJUSTED AND ADJUSTED TAX RATES FOR 248 AMERICAN CITIES, 1947-1949

*Population Group**	*Average Unadjusted Rates per $1000 Assessed Valuation*			*Average Adjusted Rates per $1000 Assessed Valuation*		
	1947	*1948*	*1949*	*1947*	*1948*	*1949*
I	$34.35	$36.69	$38.00	$29.20	$30.70	$31.83
II	36.68	38.48	39.15	32.10	33.16	31.47
III	47.39	48.65	51.69	27.23	26.66	25.50
IV	42.19	45.46	45.67	30.40	30.43	30.71
V	40.21	42.62	43.78	27.89	30.10	30.22
VI	37.35	39.72	42.12	27.85	29.11	29.69
TOTAL	39.92	42.35	43.55	28.48	29.57	29.75

*Population groups defined by United States Bureau of Census as indicated in tabulation following article. Group VI is defined by the Bureau of Census to include cities between 25,000 and 50,000 population, but in this study cities under 30,000 are not included.

property reported for 134 cities in 1949 averaged 19.6 per cent. This compared with last year's average of 19.2 per cent.

The cities of Group II (500,000 to 1,000,000 population) exempted the highest percentage of property. Eight cities reported an average of 24.7 per cent, a slight decrease from the 1948 average reported for this group. Next highest was Group IV with 23.9 per cent, followed by Group III with 21.0 per cent, Group VI with 19.2 per cent, Group V with 16.0 per cent, and Group I with an average of 14.5 per cent of its property exempt from the property tax.

Reports from the cities of Group III indicated the greatest percentage increase in exempted property. In 1948 this group reported 18.9 per cent and this year the average was 21.0 per cent. Group II was the only group showing a decrease.

Most of the cities reporting exempt property merely gave estimates. Nevertheless the figures are indicative of a serious problem facing local governmental units. The whittling away of the tax base means that non-exempt property must bear the cost of governmental services not only for itself but also for those classes of property that receive "preferential" treatment. With an average of 19.6 per cent of the tax base exempt, cities would be wise to make comprehensive studies of the type and use of such specially privileged property.

Tax Collections

Collection percentages reported by 265 cities show a slight decline from 1948 to 1949. This year's reports indicate an average of 96.12 per cent, while last year's average was 96.26 per cent.

The highest percentage of collections was reported from Group I. Collections in this group averaged 96.56 per cent. Group VI, with 108 cities reporting, showed an average of 96.48 per cent. Group IV with 95.61 per cent presented the lowest percentage of collections.

Tabulation Explained

The following comments should be considered in examining the tabulation and summary tables.

In previous studies the assessed valuation has been tabulated on a per capita basis using 1940 census data. Because of the increase in the population of urban areas, per capita assessed valuation statistics present an unrealistic picture that is easily misinterpreted. For this reason the total assessed valuation of the 248 cities reporting in the five year period is used to indicate the trends and changes in assessed value.

The figure reported as the assessed value is the total amount of assessment rolls certified for city taxes and includes both realty and personalty.

The tax rates reported are all based on $1,000 of assessed valuation. Many cities reported rates levied by special taxing units such as park, library, relief, sanitary and water supply districts. These rates have been included in the rates reported under the four general headings with footnotes to give the necessary breakdown and explanation. In this way the total tax borne by property in a given city is reflected.

The estimated ratio of assessed

value to true value includes both the city and county ratios. Generally, the city and county ratios are identical because either one unit or the other does the assessing. In cases where the city and county ratios differ, the percentage reported is the weighted average of the two.

The figure listed as the adjusted tax rate shows what the tax rate would be if the ratio of assessed to true value were 100 per cent. The adjusted figure is derived by multiplying each component part of the total unadjusted rate by the reported city and/or county ratio and adding the products.

The reader is cautioned against multiplying the assessed value by the total tax rate to derive the total tax levy because of the varied ratios of assessment, the varied tax rates applying to real and personal property, and the fact that special district taxes may affect only part of a city.

Care should be exercised in using the tax rates reported in this study as a basis for comparing one city with another. Tax rates by themselves do not indicate a quantitative or qualitative measure of municipal services. It should also be taken into consideration that in recent years many cities have secured other substantial sources of revenue such as income and sales taxes, state aid, etc.

Acknowledgment

This is the 28th annual tabulation of tax rates of cities over 30,000 population. It has been made possible by the continued cooperation of city and county officials, bureaus of municipal research, chambers of commerce and other organizations in the cities to which questionnaires were sent. Every attempt has been made to prevent omissions and eliminate errors. It is hoped that any discovered, and such other comments as may be thought helpful, will be sent to the Bureau of Governmental Research, Detroit, Michigan.

(See following pages for tabulation by cities.)

TAX RATES OF AMERICAN CITIES FOR 1949

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
	Group I											
	Population 1,000,000 or over											
1	New York, N. Y.[1]	7,454,995	18,112,231,179	—	28.90	—	—	—	28.90	100	28.90	1
2	Chicago, Ill.[2]	3,396,808	8,045,484,354	22	16.42	12.06	3.18	N	31.66	100	31.66	2
3	Philadelphia, Pa.[3]	1,931,334	3,465,640,660	18	17.00	11.75	N	N	28.75	100	28.75	3
4	Detroit, Mich.[4]	1,623,452	3,979,780,680	33	21.00	12.09	5.89	N	38.98	100	38.98	4
5	Los Angeles, Calif.[5]	1,504,277	2,428,594,985	19	16.33	24.07	21.31	N	61.71	50	30.86	5
	Group II											
	Population 500,000 to 1,000,000											
6	Cleveland, Ohio	878,336	1,649,010,391	25	17.50	11.00	4.20	N	32.70	70	22.89	6
7	Baltimore, Md.[6]	859,100	2,210,953,989	36	27.80	—	N	1.12	28.92	100	28.92	7
8	St. Louis, Mo.[7]	816,048	1,249,530,071	12	17.70	8.90	N	.60	27.20	100	27.20	8
9	Boston, Mass.[h]	770,816	1,601,431,500	9	40.11	11.19	2.37	3.13	56.80	100	56.80	9
10	Pittsburgh, Pa.[8]	671,659	981,082,764	N	19.90	11.75	11.38	N	43.03	54	23.23	10
11	Washington, D. C.	663,091	1,938,836,408	16	20.00	—	N	N	20.00	100	20.00	11
12	San Francisco, Calif.[9]	634,536	1,050,830,316	22	43.60	13.00	—	N	56.60	50	28.30	12
13	Milwaukee, Wis.[10]	587,472	1,072,681,681	22	17.70	13.08	12.08	.27	43.13	74	31.92	13
14	Buffalo, N. Y.[11]	575,901	975,884,660	N	25.14	6.24	12.57	—	43.95	100	43.95	14

See also general notes at end of tabulation.

N = None.

— = —Figures or breakdown not available.

* = Estimated figures.

† = These cities reported different assessment ratios for the city and county, or for land and buildings. The figure shown is the weighted average (to the nearest integer) of the several ratios.

[1]**New York City.** The equalization rates for the City of New York as per the report of the New York State Tax Commission for 1949-50 are as follows: Manhattan, 100%; Bronx, 96%; Brooklyn, 98%; Queens, 93%; Richmond, 96%.

[2]**Chicago.** City rate includes $2.86 park district; $2.76 sanitary district; and $.34 forest preserve.

[3]**Philadelphia.** City and county are consolidated. Rate for intangible personalty is $4.00 per $1000. A 1949 study made by the Philadelphia City Planning Commission indicated that assessed values were about 42% of actual sales value. (See *American City*, November, 1949.) See footnote m.

[4]**Detroit.** City rate includes $.66 library rate. The ratio of assessed value to true value is quoted at 100% in accordance with statutory provisions. A recent study conducted by the Board of Assessors revealed an average assessment ratio of 42.5% on

[5]**Los Angeles.** County rate includes flood control rate of $1.91 on land and improvements only; also metropolitan water district $3.40. See footnote d.

[6]**Baltimore.** Personalty assessment includes: tangible personal property, $271,022,120, taxed at a rate of $27.80 per $1000; $66,400,000 shares of banks and trust companies taxed at a fixed rate of 1%; $394,000,000 savings banks deposits taxed at a fixed rate of $1.88 per $1000; $79,912,770 railroad securities taxed at a fixed rate of $3.00 per $1000. Schools, included in city rate, account for 23% of funds raised by levy. There is no county government in Baltimore.

[7]**St. Louis.** St. Louis is a city and a county within itself. City rate includes county rate. Also included in the city rate are: $1.00 for library, art museum and zoo; $4.00 for interest and public debt.

[8]**Pittsburgh.** City rate represents weighted average of $28 on land and $14 on improvements. See footnote m.

[9]**San Francisco.** Assessed valuation does not include solvent credits of $458,128,977. City and county governments are combined.

[10]**Milwaukee.** City rate includes $.40 for metropolitan sewerage area.

[11]**Buffalo.** City rate includes $.92, Buffalo sewer authority rate. See footnote k.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
	Group III											
	Population 250,000 to 500,000											
15	New Orleans, La.	494,537	619,249,761	32	18.28	8.00	N	11.25	37.53	—	—	15
16	Minneapolis, Minn.[12]	492,370	292,685,905	28	78.59	25.73	24.23	6.45	135.00	34	45.90	16
17	Cincinnati, Ohio[13]	455,610	1,050,700,000	23	11.70	11.01	3.39	N	26.10	50	13.05	17
18	Newark, N. J.[j]	429,760	729,977,999	28	44.90	16.90	7.80	N	69.60	60	41.76	18
19	Kansas City, Mo.[14]	399,178	607,223,480	29	14.80	13.00	7.30	.60	35.70	40	14.28	19
20	Indianapolis, Ind.	386,972	603,926,540	—	20.30	14.60	8.50	1.50	44.90	40	17.96	20
21	Houston, Texas[15]	384,514	690,327,910	35	19.75	12.70	43.33	7.20	82.98	21†	17.50	21
22	Seattle, Wash.[16]	368,302	396,534,782	30	19.50	13.50	14.60	2.10	49.70	45	22.37	22
23	Rochester, N. Y.	324,975	565,602,449	N	19.56	10.52	13.34	.06	43.48	100	43.48	23
24	Denver, Colo.[17]	322,412	528,694,330	40	22.10	25.00	—	4.00	51.10	80	40.88	24
25	Louisville, Ky.	319,077	425,172,450	22	15.00	13.80	5.00	5.50	39.30	60	23.58	25
26	Columbus, Ohio[18]	306,087	560,000,000*	—	6.00	11.00	3.00	N	20.00	50	10.00	26
27	Portland, Ore.[19]	305,394	506,769,078	24	18.10	19.90	13.00	N	51.00	60	30.60	27
28	Atlanta, Ga.[20]	302,288	513,032,918	46	16.00	—	23.50	5.00	44.50	49†	21.57	28
29	Oakland, Calif.[21]	302,163	372,559,535	16	26.40	24.89	22.81	N	74.10	50	37.05	29
30	Jersey City, N. J.[j]	301,173	475,501,939	12	29.99	22.41	18.48	N	70.88	83	58.07	30
31	Dallas, Texas	294,734	621,334,290	36	18.50	12.00	8.80	7.20	46.50	31†	14.31	31
32	Memphis, Tenn.[22]	292,942	392,429,794	6	11.50	6.50	—	—	—	50	—	32
33	St. Paul, Minn.[23]	287,736	165,257,601	29	48.02	24.70	32.53	6.45	111.70	15	16.75	33
34	Toledo, Ohio	282,349	537,952,809	22	3.45	10.58	2.97	N	17.00	70	11.90	34
35	Birmingham, Ala.[a]	267,583	286,115,647	23	11.50	6.50	11.50	6.50	36.00	40	14.40	35
36	San Antonio, Texas[24]	253,854	387,348,930	27	19.10	10.70	8.80	7.20	45.80	39†	18.10	36
37	Providence, R. I.[25]	253,504	782,705,448	43	28.00	—	—	N	28.00	75	21.00	37

[12]**Minneapolis.** School rate does not include debt service. City rate includes $.50 airport and $1.00 housing.

[13]**Cincinnati.** County rate includes $1.13 levy for parks and T.B. hospital.

[14]**Kansas City.** There is an additional special city levy of $2.50 per $1000 valuation on land only for the maintenance of parks and a special tax of $.10 per front foot on all land abutting boulevards.

[15]**Houston.** City rate includes $.25 library rate. County rate includes: $14.10 flood control district; $18.60 navigation district; and $.10 school equalization.

[16]**Seattle.** County rate includes $3.10 port of Seattle rate. See footnote q.

[17]**Denver.** City rate includes county rate because of city-county governmental organization.

[18]**Columbus.** City rate includes $.10 unallocated.

[19]**Portland.** County rate includes $.70 port of Portland rate. The estimated ratio is that established for equalization purposes. The State Tax Commission's computation of the ratio was 35%.

[20]**Atlanta.** City rate includes schools and debt service. See footnote c.

[21]**Oakland.** County rate includes water and sewage districts $3.30, and park, mosquito abatement and flood control $.71. Rates given are for District #1; total rate for district #2 is $73.90.

[22]**Memphis.** 1948 assessment reported. City rate includes $1.10 city parks and $.30 library.

[23]**St. Paul.** City rate includes $.91 housing and redevelopment. County rate includes $.51 airport district.

[24]**San Antonio.** The school rate does not include rates of several independent school districts within the city limits. The county rate includes $.80 rate for junior college district. See footnote o.

[25]**Providence.** Assessed valuation includes $199,398,583 of intangible personal property taxed at $4.00 per $1000. See footnote n.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
	Group IV											
	Population 100,000 to 250,000											
38	Akron, Ohio	244,791	410,000,000	25	12.68	13.97	3.59	N	30.24	40	12.10	38
39	Omaha, Neb.[26]	233,844	311,930,190	37	13.90	19.00	4.68	7.56	45.14	50	22.57	39
40	Dayton, Ohio	210,718	437,421,350	33	8.50	13.30	3.20	N	25.00	65	16.25	40
41	Syracuse, N. Y.[27]	205,967	352,530,692	N	29.67	—	14.61	—	44.28	97	42.96	41
42	Oklahoma City, Okla.[1]	204,424	172,408,366	20	15.92	28.79	12.55	N	57.26	30	17.18	42
43	San Diego, Calif.[28]	203,341	259,483,505	14	19.50	21.50	22.60	N	63.60	50	31.80	43
44	Worcester, Mass.[h]	193,694	311,025,081	7	41.00	—	—	—	41.00	75	30.75	44
45	Richmond, Va.[29]	193,042	412,133,916	15	22.00	—	N	N	22.00	70	15.40	45
46	Honolulu, T. H.[30]	179,358	226,025,368	N	—	—	—	—	35.76	33	11.92	46
47	Fort Worth, Texas[31]	177,662	315,213,790	31	16.70	11.00	12.20	4.20	44.10	81†	35.90	47
48	Jacksonville, Fla.[32]	173,065	173,358,900	23	15.00	17.97	11.26	N	44.23	100	44.23	48
49	Miami, Fla.[33]	172,172	466,818,610	18	24.01	14.60	11.80	N	50.41	100	50.41	49
50	Youngstown, Ohio[34]	167,720	313,852,370	18	6.90	10.90	3.20	N	21.00	80	16.80	50
51	Nashville, Tenn.[35]	167,402	230,685,601	34	23.00	—	—	—	—	70	—	51
52	Hartford, Conn.	166,267	432,969,964	26	37.00	—	—	—	37.00	100	37.00	52
53	Grand Rapids, Mich.[36]	164,292	287,215,025	28	10.02	10.50	5.50	N	26.02	75	19.52	53
54	Long Beach, Calif.[37]	164,271	362,521,705	19	9.99	23.52	22.80	N	56.31	50	28.16	54
55	New Haven, Conn.[38]	160,605	331,392,715	26	20.05	11.34	.61	N	32.00	75	24.00	55
56	Des Moines, Iowa[39]	159,819	252,112,638	49	24.73	38.36	17.26	1.95	82.30	95	78.18	56
57	Flint, Mich.[40]	151,543	302,583,660	23	11.10	9.75	5.80	N	26.65	95	25.33	57
58	Salt Lake City, Utah[41]	149,934	187,907,836	37	18.75	26.22	9.80	N	54.77	—	—	58
59	Springfield, Mass.[h]	149,554	281,477,400	10	24.95	15.85	1.64	.06	42.50	100	42.50	59
60	Bridgeport, Conn.[42]	147,121	337,587,955	37	23.28	8.34	.18	N	31.80	100	31.80	60

[26]**Omaha.** City rate includes $1.00 municipal university and $.50 metropolitan utilities district.

[27]**Syracuse.** City rate includes school rate. See footnote k.

[28]**San Diego.** Assessed value excludes solvent credits of $26,394,770 and exemptions of $17,952,900. County rate includes water authority $1.00. See footnote d.

[29]**Richmond.** City rate includes school rate. See footnote p.

[30]**Honolulu.** Rates are consolidated for city and county purposes including schools.

[31]**Fort Worth.** County rate includes $3.20 water control rate. See footnote o.

[32]**Jacksonville.** County rate includes $.30 airbase authority and $.20 navigation districts. See footnote b.

[33]**Miami.** City and school rates vary according to districts; figures shown are averages. County rate includes drainage and flood control $.80. See footnote b.

[34]**Youngstown.** City rate includes $1.14 sanitary district and $.10 township.

[35]**Nashville.** City rate includes school rate. Assessed value and per cent personalty includes $31,074,750 merchants ad valorem assessment.

[36]**Grand Rapids.** County rate includes $1.00 airport levy.

[37]**Long Beach.** County rate includes $3.40 metropolitan water district; $1.91 flood control; $1.49 sanitation district #3. See footnote d.

[38]**New Haven.** Tax rate for Ward 32 is $15.95.

[39]**Des Moines.** Total assessed value includes money and credits, $90,453,814, taxed at $5.00 per $1,000 and buildings and loans, $3,578,410, taxed at $1.00 per $1,000. Rate for city purposes includes special garbage levy of $.74 per $1,000, special light levy of $.49 per $1,000, and special road levy of $1.35 per $1,000. The state levy is for soldiers' bonus. See footnote f.

[40]**Flint.** City rate includes $1.10 debt service. School rate includes $.55 debt service.

[41]**Salt Lake City.** County rate includes mosquito abatement $.30 and metropolitan water district $1.00.

[42]**Bridgeport.** City rate includes welfare rate of $2.13 and debt service (including school) of $3.06.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
61	Norfolk, Va.[43]	144,332	229,855,588	16	27.00	—	N	N	27.00	100	27.00	61
62	Yonkers, N. Y.[44]	142,598	308,512,690	N	17.31	11.65	7.50	.14	36.60	100	36.60	62
63	Tulsa, Okla.[l]	142,157	159,264,609	24	16.33	21.94	10.77	N	49.04	40	19.62	63
64	Scranton, Pa.[45]	140,404	96,774,003	N	13.26	22.50	14.00	N	49.76	44	21.89	64
65	Paterson, N. J.[j]	139,656	182,192,858	16	21.04	20.74	8.85	N	50.63	68	34.41	65
66	Albany, N. Y.[46]	130,577	261,313,158	N	30.20	—	11.72	.08	42.00	100	42.00	66
67	Chattanooga, Tenn.[47]	128,163	137,209,857	—	25.00	—	—	—	—	55	—	67
68	Trenton, N. J.[j]	124,697	168,148,771	18	23.00	23.60	11.40	N	58.00	75	43.50	68
69	Spokane, Wash.[q]	122,001	119,112,885	28	18.50	22.30	10.37	2.23	53.40	50	26.70	69
70	Kansas City, Kans.	121,458	91,675,136	37	25.25	25.04	12.50	1.74	64.53	35	22.58	70
71	Fort Wayne, Ind.[48]	118,410	230,000,000*	36*	13.00	13.10	8.60	1.50	36.20	55	19.91	71
72	Camden, N. J.[j]	117,536	142,745,158	16	22.55	19.48	14.37	N	56.40	—	—	72
73	Erie, Pa.[49]	116,955	137,562,430	N	15.00	18.50	10.00	N	43.50	92†	40.00	73
74	Fall River, Mass.	115,428	122,771,600	14	—	—	—	—	48.60	100	48.60	74
75	Wichita, Kans.[50]	114,966	184,840,098	26	15.21	24.22	14.83	1.74	56.00	40	22.40	75
76	Wilmington, Del.	112,504	178,780,700	N	12.99	8.61	6.00	N	27.60	60	16.65	76
77	Gary, Ind.	111,719	151,736,000	—	21.34	26.32	12.24	1.50	61.40	40	24.56	77
78	Knoxville, Tenn.	111,580	182,772,121	27	18.41	7.99	21.00	.80	48.20	58†	28.06	78
79	Cambridge, Mass.	110,879	203,718,800	8	27.50	7.84	1.09	3.37	39.80	100	39.80	79
80	Reading, Pa.[51]	110,568	141,365,625	N	12.00	18.00	6.50	N	36.50	51†	18.62	80
81	New Bedford, Mass.	110,341	114,905,550	14	44.75	—	3.41	.24	48.40	61†	29.41	81
82	Elizabeth, N. J.[j]	109,921	139,692,446	11	29.53	22.00	6.37	N	57.90	100	57.90	82
83	Tacoma, Wash.[52]	109,408	81,210,093	N	20.27	21.80	16.00	2.13	60.20	30	18.06	83
84	Canton, Ohio[53]	108,401	201,529,350	25	4.40	13.00	2.20	N	19.60	80	15.68	84
85	Tampa, Fla.[54]	108,391	138,149,013	24	23.20	15.75	16.22	N	55.17	70	38.62	85
86	Sacramento, Calif.[55]	105,958	173,309,130	23	20.40	22.50	19.40	N	62.30	53†	33.19	86
87	Peoria, Ill.[56]	105,087	357,432,080	30	8.85	8.85	1.20	N	18.90	100	18.90	87

[43]**Norfolk.** Personalty includes machinery assessment of $3,200,000. Total rate does not include $10 per $1,000 machinery tax. City rate includes school rate. See footnote p.

[44]**Yonkers.** City rate includes $7.06 debt service (other than water and schools). Assessed value includes $17,254,250 special franchise. See footnote k.

[45]**Scranton.** City rate represents a weighted average of $18.82 on land and $9.41 on improvements. County rate includes $5.50 institutional poor levy. See footnote m.

[46]**Albany.** City rate includes school rate. See footnote k.

[47]**Chattanooga.** Assessed valuation is for 1948.

[48]**Fort Wayne.** County rate includes $2.80 for poor relief. See footnote e.

[49]**Erie.** See footnote m.

[50]**Wichita.** School rate includes $3.21 rate for municipal university.

[51]**Reading.** $4.00 intangible personal property tax is not included in the county rate. County also levies occupation tax of $6.50. Schools levy per capita tax of $5.00 per person. See footnote m.

[52]**Tacoma.** The county rate includes port of Tacoma rate of $3.25 and park district rate of $2.75. See footnote q.

[53]**Canton.** City rate includes $.10 township rate.

[54]**Tampa.** County rate includes inland navigation district $.15 and port authority $.47. See footnote b.

[55]**Sacramento.** County rate includes flood control $.40; mosquito abatement district $.30; and port district $.40. See footnote d.

[56]**Peoria.** City rate includes $.70 town, $.45 sanitary district, $1.23 pleasure drive and park district rates.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
88	Somerville, Mass.	102,177	131,136,700	5	—	—	—	—	49.90	—	—	88
89	Lowell, Mass.[57]	101,389	106,327,650	10	39.04	15.04	1.72	—	55.80	100	55.80	89
90	South Bend, Ind.	101,268	178,051,030	42	16.55	14.48	8.87	1.50	41.40	33	13.80	90
91	Duluth, Minn.	101,065	49,062,000	24	47.12	58.46	34.40	6.45	146.43	50	73.22	91
92	Charlotte, N. C.	100,899	189,218,175	37	15.20	4.50	9.70	N	29.40	67	19.70	92
93	Utica, N. Y.[58]	100,518	151,358,249	N	22.44	10.54	12.52	—	45.50	100	45.50	93
	Group V Population 50,000 to 100,000											
94	Waterbury, Conn.	99,314	244,131,069	31	19.69	10.02	.47	.07	30.25	63	19.06	94
95	Shreveport, La.	98,167	Not reported									95
96	Lynn, Mass.	98,123	136,536,440	11	—	—	—	—	48.40	—	—	96
97	Evansville, Ind.[59]	97,062	151,033,140	37	15.20	14.90	13.00	1.50	44.60	70	31.22	97
98	Allentown, Pa.[60]	96,904	114,139,567	N	15.00	18.00	7.00	N	40.00	56†	22.60	98
99	El Paso, Texas	96,810	137,959,160	28	17.50	13.50	10.20	4.20	45.40	35†	16.00	99
100	Savannah, Ga.	95,996	Not reported									100
101	Little Rock, Ark.	88,039	57,334,933	25	14.20	18.00	8.30	N	40.50	20	8.10	101
102	Austin, Texas	87,930	142,502,165	20	16.00	11.50	8.50	4.20	40.20	43†	17.46	102
103	Schenectady, N. Y.	87,549	161,932,364	N	19.36	15.01	11.95	—	46.32	86	39.84	103
104	Wilkes-Barre, Pa.[61]	86,236	81,911,074	8	17.00	19.00	11.70	N	47.70	100	47.70	104
105	Berkeley, Calif.[62]	85,547	127,939,570	11	17.20	24.49	22.81	N	64.50	49†	31.68	105
106	Rockford, Ill.[63]	84,637	305,114,626	26	7.39	7.93	1.08	N	16.40	100	16.40	106
107	Lawrence, Mass.[h]	84,323	88,810,600	10	—	—	—	—	45.40	—	—	107
108	Harrisburg, Pa.[m]	83,893	98,984,930	N	14.00	16.00	8.00	N	38.00	58†	22.00	108
109	Saginaw, Mich.	82,794	132,847,990	23	12.45	7.78	5.06	N	25.29	70	17.70	109
110	Glendale, Calif.[64]	82,582	121,474,530	14	10.00	25.65	17.91	N	53.56	50	26.78	110
111	Sioux City, Iowa[65]	82,364	85,930,898	30	20.20	28.15	14.06	N	62.41	60	37.45	111
112	Lincoln, Neb.[66]	81,894	124,437,196	30	12.42	23.02	4.22	7.35	47.01	77†	36.30	112
113	Pasadena, Calif.[67]	81,864	205,950,115	11	11.10	24.40	19.29	N	54.79	55†	30.17	113
114	Altoona, Pa.[68]	80,214	73,092,160	N	12.00	18.00	9.75	N	39.75	59†	23.40	114
115	Winston-Salem, N. C.	79,815	169,416,082	58	19.50	3.50	5.00	N	28.00	80	24.40	115

[57] **Lowell.** County rate includes state rate. See footnote h.

[58] **Utica.** City rate includes $6.72 for debt. School rate includes $1.03 for school debt. See footnote k.

[59] **Evansville.** County rate includes $4.70 unclassified.

[60] **Allentown.** See footnote m.

[61] **Wilkes-Barre.** County rate includes $3.00 institutional levy.

[62] **Berkeley.** County rate includes sewer and water rate $3.30; regional parks $.50; and mosquito abatement $.16. See footnote d.

[63] **Rockford.** City rate includes $1.27 town; $.90 sanitary district; $.57 airport authority, and $.43 park district rates.

[64] **Glendale.** Assessed value excludes exemptions, $5,195,650. County rate includes flood control $1.91. See footnote d.

[65] **Sioux City.** See footnote f.

[66] **Lincoln.** City rate includes $2.80 sanitary district.

[67] **Pasadena.** County rate includes flood control $1.91 and sanitation district $1.38. See footnote d.

[68] **Altoona.** The Pennsylvania State Tax Equalization Board ratios of assessed to true value were used in the computations. See footnote m.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
116	Bayonne, N. J.[j]	79,198	133,381,450	19	40.01	14.08	18.41	N	72.50	100	72.50	116
117	Huntington, W. Va.[69]	78,836	161,278,850	39	3.68	10.03	3.63	.07	17.41	45	7.83	117
118	Lansing, Mich.[70]	78,753	154,953,400	32	15.20	11.72	6.52	N	33.44	80	26.75	118
119	Mobile, Ala.[a]	78,720	88,207,951	32	7.50	9.00	12.50	6.50	35.50	60	21.30	119
120	Binghamton, N. Y.[71]	78,309	117,429,372	N	27.18	10.63	5.83	—	43.64	92	40.15	120
121	Montgomery, Ala.[a]	78,084	55,113,666	—	12.50	7.00	7.50	6.50	33.50	33	11.17	121
122	Niagara Falls, N. Y.[k]	78,029	162,420,200	N	20.98	16.93	8.87	—	46.78	100	46.78	122
123	Manchester, N. H.	77,685	111,306,153	28	36.65	—	3.85	.10	40.60	100	40.60	123
124	Quincy, Mass.[h]	75,810	Not reported									124
125	Pawtucket, R. I.[n]	75,797	———	—	21.00	—	—	—	21.00	—	—	125
126	St. Joseph, Mo.	75,711	64,067,820	28	18.50	15.60	8.80	.60	43.50	63†	26.43	126
127	East St. Louis, Ill.[72]	75,609	161,881,398	24	11.90	13.54	1.96	N	27.40	100	27.40	127
128	Springfield, Ill.[73]	75,503	212,429,854	16	8.79	10.30	1.94	N	21.03	100	21.03	128
129	Portland, Me.[74]	73,643	94,989,400	31	34.16	14.64	1.39	5.41	55.60	—	—	129
130	Charleston, S. C.	71,275	21,706,391	38	62.00	40.50	26.50	N	129.00	20	25.80	130
131	Springfield, Ohio[75]	70,662	127,389,890	28	5.50	13.60	3.60	N	22.70	100	22.70	131
132	Troy, N. Y.[k]	70,304	71,439,198	N	28.75	14.61	20.56	—	63.92	89	56.89	132
133	Hammond, Ind.[76]	70,184	112,746,950	21	16.39	30.51	13.40	1.50	61.80	28	17.30	133
134	Newton, Mass.[h]	69,873	196,653,250	10	36.00	—	—	—	36.00	70	25.20	134
135	Roanoke, Va.[77]	69,287	111,103,912	21	—	—	N	N	25.00	60	15.00	135
136	Lakewood, Ohio	69,160	110,148,192	9	9.70	15.90	4.20	N	29.80	75	22.35	136
137	East Orange, N. J.[j]	68,945	112,385,272	9	20.51	19.32	9.47	N	49.30	100	49.30	137
138	New Britain, Conn.	68,685	127,235,020	22	—	—	—	—	37.00	100	37.00	138
139	San Jose, Calif.[78]	68,457	108,772,030	23	15.59	25.29	18.60	N	59.48	40	23.79	139
140	Charleston, W. Va.[79]	67,914	157,280,115	58	5.10	10.40	5.65	.07	21.22	30	6.37	140
141	Topeka, Kans.[80]	67,883	79,294,302	18	19.17	18.90	6.55	1.18	45.80	40	18.32	141
142	Madison, Wis.[81]	67,447	———	—	10.19	15.44	7.10	.27	33.00	71	23.43	142

[69]**Huntington.** Three classes of property; the city rate is the average rate of these three classes.

[70]**Lansing.** City rate subject to 3% discount. School rate includes extra millage for building and site. School and county rates are for 1948.

[71]**Binghamton.** City rate includes $.60 for city hospital and $.90 for public library. See footnote k.

[72]**East St. Louis.** City rate includes $1.13 town, $2.60 levee and sanitary district, $1.87 park and $.45 health rates.

[73]**Springfield.** City rate includes $1.28 town, $.49 sanitary district, $.58 airport and $.58 park rates.

[74]**Portland.** City rate includes $2.66 for capital improvements and $3.59 for debt service.

[75]**Springfield.** City rate includes $.03 township rate.

[76]**Hammond.** County rate includes a $3.10 unclassified rate. See footnote e.

[77]**Roanoke.** The personalty assessment for 1949 is incomplete; probably 10% will be added. See footnote p.

[78]**San Jose.** Total assessment excludes exemptions of $5,379,950. City and school rates apply to the largest portion of city. Water district rate of $10 on land only is not included. See footnote d.

[79]**Charleston.** Has three classes of property. Tax rates shown above are weighted rates; the total rates are, Class 1, $7.80; Class 2, $15.60; and Class 4, $31.20.

[80]**Topeka.** Personalty assessment does not include $27,001,679 intangibles taxed at $5.00 per $1,000. City rate includes $2.60 municipal university and $.87 city library.

[81]**Madison.** City rate includes $.90 library and $.25 metropolitan sewer district. Ratio as determined by state supervisor of assessments.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
143	Mt. Vernon, N. Y.[82]	67,362	147,260,215	N	15.38	18.72	8.90	—	43.00	100	43.00	143
144	Racine, Wis.	67,195	125,311,410	21	7.94	16.36	6.71	.30	31.31	60	18.79	144
145	Johnstown, Pa.[83]	66,668	———	N	15.00	19.00	8.00	N	42.00	100	42.00	145
146	Pontiac, Mich.	66,626	140,965,315	33	13.10	11.63	5.80	N	30.53	—	—	146
147	Davenport, Ia.[f]	66,039	Not reported									147
148	Oak Park, Ill.[84]	66,015	163,053,573	10	12.54	16.62	3.18	N	32.34	78	25.23	148
149	Augusta, Ga.[c]	65,919	61,188,604	36	32.00	23.00	10.00	5.00	70.00	60†	41.97	149
150	Phoenix, Ariz.	65,414	209,955,000	18	11.40	42.40	8.00	6.50	68.30	62†	42.12	150
151	Evanston, Ill.[85]	65,389	203,232,153	12	11.44	14.45	3.18	N	29.07	100	29.07	151
152	Cicero, Ill.[86]	64,712	———	—	11.38	13.78	3.84	N	29.00	100	29.00	152
153	Atlantic City, N. J.[j]	64,094	94,634,091	8	42.10	18.20	15.70	N	76.00	100	76.00	153
154	Dearborn, Mich.	63,584	355,809,730	46	13.21	14.01	6.48	N	33.70	100	33.70	154
155	Medford, Mass.[h]	63,083	———	—	—	—	—	—	52.80	100	52.80	155
156	Terre Haute, Ind.[e]	62,693	68,369,550	40	19.40	21.17	12.33	1.50	54.40	34	18.50	156
157	Columbia, S. C.	62,396	Not reported									157
158	Brockton, Mass.[h]	62,343	78,089,700	11	31.70	17.85	4.25	N	53.80	80	43.04	158
159	Cedar Rapids, Iowa[87]	62,120	78,621,982	29	19.27	32.22	6.33	N	57.82	60	34.69	159
160	Jackson, Miss.	62,107	Not reported									160
161	Covington, Ky.	62,018	62,396,270	9	17.20	15.20	—	—	—	70	—	161
162	Passaic, N. J.[j]	61,394	94,334,500	22	26.90	21.53	8.77	N	57.20	100	57.20	162
163	Lancaster, Pa.[m]	61,345	98,349,950	N	7.50	14.00	5.00	N	26.50	54†	14.37	163
164	Springfield, Mo.[88]	61,238	46,793,483	11	16.60	25.50	8.20	.60	50.90	43	21.89	164
165	Wheeling, W. Va.	61,099	150,477,975	52	4.24	—	—	—	—	65	—	165
166	Galveston, Texas[o]	60,862	Not reported									166
167	St. Petersburg, Fla.[89]	60,812	———	—	22.60	—	—	N	—	—	—	167
168	Fresno, Calif.[90]	60,685	96,343,775	18	18.80	25.50	15.20	N	59.50	50	29.75	168
169	Durham, N. C.	60,195	135,497,181	42	13.20	3.30	5.00	N	21.50	50	10.75	169
170	Greensboro, N. C.[91]	59,319	143,073,667	35	16.70	3.90	9.80	N	30.40	85	25.84	170
171	Decatur, Ill.[92]	59,305	148,005,711	20	8.96	15.07	.97	N	25.00	100	25.00	171

[82]**Mt. Vernon.** City rate includes $1.39 public library rate. See footnote k.

[83]**Johnstown.** City rate includes $.50 library rate. See footnote m.

[84]**Oak Park.** City rate includes: $.36 town, $1.18 park district, $2.76 sanitary district, $.34 forest preserve, $.66 tuberculosis sanitorium, and $.34 miscellaneous.

[85]**Evanston.** City rate includes $3.30 for miscellaneous purposes.

[86]**Cicero.** City rate includes: $.34 forest preserve, $2.76 sanitary district, and $1.58 Clyde park district.

[87]**Cedar Rapids.** Assessed valuation does not include moneys and credits of $40,255,022 taxed at $5.00 per $1,000. See footnote f.

[88]**Springfield.** County rate includes $3.50 special road and bridge rate.

[89]**St. Petersburg.** City tax rate represents an average of four taxing districts. See footnote b.

[90]**Fresno.** County rate includes library district $1.00 and mosquito abatement district $.60. See footnote d.

[91]**Greensboro.** City rate includes $4.80 for debt service.

[92]**Decatur.** City rate includes: $1.44 town, $.84 road and bridge, $.68 sanitary district, $1.15 Decatur park district, and $.39 T.B. sanitorium.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
172	Chester, Pa.[m]	59,285	64,512,724	N	16.00	18.00	5.75	N	39.75	79†	31.22	172
173	Beaumont, Texas[o]	59,061	95,554,930	22	16.40	15.00	11.00	7.20	49.60	36†	18.02	173
174	Bethlehem, Pa.[93]	58,490	70,540,005	N	14.00	16.00	11.50	N	41.50	32†	13.46	174
175	New Rochelle, N. Y.[94]	58,408	162,103,425	N	23.40	15.50	7.10	—	46.00	100	46.00	175
176	Malden, Mass.[95]	57,865	78,520,450	10	31.01	17.20	2.45	4.66	55.32	100	55.32	176
177	Macon, Ga.[c]	57,865	53,000,000	34	13.00	—	—	—	—	50	—	177
178	Corpus Christi, Texas[o]	57,301	Not reported									178
179	York, Pa.[m]	56,712	53,000,000	N	16.00	23.00	9.50	N	48.50	53†	25.78	179
180	Union City, N. J.[96]	56,173	63,175,074	8	32.97	21.92	18.31	N	73.20	100	73.20	180
181	Waco, Texas[o]	55,982	81,976,960	25	16.80	12.50	6.90	7.20	43.40	35†	15.33	181
182	McKeesport, Pa.[97]	55,355	62,295,335	N	13.50	18.00	11.38	N	42.88	45	19.30	182
183	Irvington, N. J.[j]	55,328	74,736,300	13	29.10	25.50	9.40	N	64.00	45	28.80	183
184	Cleveland Heights, Ohio	54,996	117,492,775	3	8.00	16.70	4.20	N	28.90	80	24.12	184
185	Stockton, Calif.[d]	54,714	90,452,325	20	26.60			N				185
186	East Chicago, Ind.[98]	54,637	113,693,755	—	15.50	17.15	9.65	1.50	43.80	40	17.52	186
187	Kalamazoo, Mich.[99]	54,097	109,197,575	36	10.14	15.66	4.89	N	30.69	80	24.55	187
188	Holyoke, Mass.[h]	53,750	78,073,460	6	33.56	—	1.68	.26	35.50	100	35.50	188
189	Santa Monica, Calif.[100]	53,500	85,946,820	13	19.90	24.05	21.31	N	65.26	50	32.63	189
190	Columbus, Ga.[c]	53,280	70,882,640	29	15.00	13.00	12.00	5.00	45.00	40	18.00	190
191	Pueblo, Colo.[101]	52,160	35,173,698	—	36.60	36.82	7.53	4.00	84.95	40	33.98	191
192	Waterloo, Iowa[f]	51,743	79,747,504	37	23.79	29.23	9.25	1.95	64.22	40	25.69	192
193	Amarillo, Texas[102]	51,686	106,493,296	37	14.70	12.80	8.00	4.20	39.70	66†	26.06	193
194	Asheville, N. C.[103]	51,310	67,302,541	27	15.30	7.10	9.40	N	31.80	50	15.90	194
195	Highland Park, Mich.	50,810	128,013,050	38	14.80	12.20	6.10	N	33.10	—	—	195
196	Portsmouth, Va.[p]	50,745	42,166,856	7	—	—	N	N	25.00	70	17.50	196
197	Hamilton, Ohio[104]	50,592	89,282,620	27	7.29	13.74	2.17	N	23.20	50	11.60	197
198	Hoboken, N. J.[j]	50,115	80,015,716	13	39.74	18.93	18.48	N	77.15	—	—	198

[93]**Bethlehem.** County rate shown is for Northampton County only. The city lies in two counties. Lehigh County rate is $7.00. Male occupation assessment totaling $6,688,800 is excluded from total assessed valuation. See footnote m.

[94]**New Rochelle.** Total assessed value includes $7,452,700 in franchises. See footnote k.

[95]**Malden.** City rate includes overlay of $1.12, interest and debt maturing of $3.73. See footnote h.

[96]**Union City.** City is consolidation of towns of West Hoboken and Union. Rates shown are for West Hoboken district which is 56.73% of total assessed valuation. Rates for Union are as follows: city $32.50, school $22.72, county $18.31, total $73.53. See footnote j.

[97]**McKeesport.** The Pennsylvania State Tax Equalization Board ratios of assessed to true value were used in the computations. See footnote m.

[98]**East Chicago.** City rate includes $1.70 sanitary district rate. See footnote e.

[99]**Kalamazoo.** City rate includes $.21 collection fee. School rate includes $5.00 special assessment and $.60 debt service rates.

[100]**Santa Monica.** Assessed value excludes exemptions, $3,520,500. County rate includes water district $3.40 and flood control $1.91. See footnote d.

[101]**Pueblo.** City levy is southside levy—northside levy is $35.85.

[102]**Amarillo.** Assessed value is estimated 80% of 1941 value. City rate includes $1.70 junior college. Assessed value is for 1948. See footnote o.

[103]**Asheville.** Total assessment includes estimated corporation excess. School rate includes $3.10 for general county school.

[104]**Hamilton.** City rate includes $.69 conservancy rate.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
	Group VI											
	Population 30,000 to 50,000											
199	Hamtramck, Mich.	49,839	100,170,100	47	20.00	11.20	7.01	N	38.21	75	28.66	199
200	Brookline, Mass.[h]	49,786	150,836,300	10	25.30	8.14	1.02	2.54	37.00	100	37.00	200
201	Muncie, Ind.[105]	49,720	55,055,825	—	16.00	24.80	9.70	1.50	52.00	25	13.00	201
202	Fittsfield, Mass.[h]	49,684	96,827,105	10	34.89	—	1.79	.32	37.00	—	—	202
203	Jackson, Mich.	49,656	94,508,480	27	9.69	13.77	6.42	N	29.88	80	23.90	203
204	Lexington, Ky.[106]	49,304	78,130,684	20	16.90	12.00	5.00	.50	34.40	90†	31.10	204
205	Woonsocket, R. I.[n]	49,303	83,747,050	27	25.00	—	—	—	25.00	100	25.00	205
206	Clifton, N. J.[j]	48,827	70,614,060	11	16.20	24.60	9.60	N	50.40	88	44.35	206
207	Kenosha, Wis.[107]	48,765	82,625,100	14	7.71	19.75	12.25	.29	40.00	70	28.00	207
208	Berwyn, Ill.[108]	48,451	92,849,131	5	10.26	14.78	3.18	N	28.22	100	28.22	208
209	Bay City, Mich.	47,956	65,225,655	27	19.98	13.27	6.33	N	39.58	70	27.71	209
210	Stamford, Conn.[109]	47,938	188,908,955	25	39.50	—	—	—	39.50	70	27.65	210
211	Muskegon, Mich.	47,697	105,035,350	30	10.00	9.00	6.00	N	25.00	90	22.50	211
212	New Castle, Pa.[110]	47,638	50,730,750	N	10.00	20.00	7.00	N	37.00	51†	18.77	212
213	Aurora, Ill.[111]	47,170	117,061,530	21	9.76	10.70	1.03	N	21.49	100	21.49	213
214	Cranston, R. I.[n]	47,085	112,141,880	26	25.00	—	—	—	25.00	100	25.00	214
215	Raleigh, N. C.	46,897	94,033,112	34	13.50	8.90	1.90	N	24.30	60	14.58	215
216	Everett, Mass.[112]	46,784	95,423,950	20	25.08	8.73	1.27	2.92	38.00	100	38.00	216
217	Haverhill, Mass.[113]	46,752	57,533,825	11	36.05	9.92	1.96	.07	48.00	100	48.00	217
218	Green Bay, Wis.[114]	46,235	87,089,140	16	10.29	16.73	8.28	.30	35.60	64	22.78	218
219	Port Arthur, Texas[o]	46,140	———	—	17.00	15.00	11.00	7.20	50.20	61†	30.60	219
220	Wichita Falls, Texas[115]	45,112	50,732,220	42	19.90	15.00	7.00	7.20	49.10	75	36.83	220
221	Elmira, N. Y.[k]	45,106	53,518,975	N	22.36	14.49	10.91	—	47.76	85	40.59	221
222	Lima, Ohio	44,711	78,792,354	39	7.65	11.50	3.05	N	22.20	75	16.65	222
223	Lynchburg, Va.[p]	44,541	62,845,815	9	12.00	11.50	N	N	23.50	70	16.45	223

[105]**Muncie.** Rates are tentative. County rate includes $1.90 poor rate. See footnote e.

[106]**Lexington.** City rate includes $2.00 debt service.

[107]**Kenosha.** City rates include $1.20 for library purposes.

[108]**Berwyn.** City rate includes: $1.14 township, poor relief and public health; $2.76 sanitary district; $.34 forest preserve; $.66 T.B. sanitorium; and $.62 park district. Rate given is for school district 100. Total rate for school district 98 is $29.76.

[109]**Stamford.** Tax rate shown is for first taxing district. Rate for third district is $34.90. Town rate is included in city rate.

[110]**New Castle.** The Pennsylvania State Tax Equalization Board ratios of assessed to true value were used in the computations. See footnote m.

[111]**Aurora.** City rate includes: $.71 town, $.83 town road and bridge, $.21 deficiency, $.46 sanitary district, $1.00 park district, and $.13 forest preserve.

[112]**Everett.** City rate includes $.44 for 1948 appropriations in 1949 levy, $1.03 for debt and interest and $.83 for abatements. School rate includes $.13 for debt and interest. See footnote h.

[113]**Haverhill.** City rate includes $.74 overlay. See footnote h.

[114]**Green Bay.** City rate includes $2.02 metropolitan sewer district.

[115]**Wichita Falls.** City rate includes water improvement district $3.00 and college rate $3.90. See footnote o.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
224	Williamsport, Pa.[116]	44,355	31,434,550	N	14.75	22.00	13.00	N	49.75	41†	20.18	224
225	Lorain, Ohio[117]	44,125	113,591,484	25	6.56	9.49	1.95	N	18.00	65	11.70	225
226	Dubuque, Iowa[f]	43,892	39,953,594	18	24.80	22.92	11.69	1.95	61.36	40	24.54	226
227	Ogden, Utah	43,688	45,214,710	26	17.00	19.55	8.50	8.28	53.33	40	21.33	227
228	San Bernardino, Calif.[118]	43,646	50,890,220	12	13.14	30.60	20.30	N	64.04	50	32.02	228
229	Battle Creek, Mich.[119]	43,453	95,448,510	32	9.50	14.23	5.15	N	28.88	80	23.10	229
230	Warren, Ohio[120]	42,837	85,405,908	20	5.30	12.40	2.30	N	20.00	100	20.00	230
231	Rock Island, Ill.[121]	42,775	103,892,236	28	8.23	11.20	1.77	N	21.20	100	21.20	231
232	LaCrosse, Wis.[122]	42,707	73,648,610	23	12.75	14.95	10.00	.30	38.00	63	23.94	232
233	Jamestown, N. Y.[k]	42,638	58,849,049	N	17.24	18.13	7.51	—	42.88	84	36.02	233
234	Joliet, Ill.[123]	42,365	129,893,848	—	6.30	14.91	1.64	N	22.85	100	22.85	234
235	Fitchburg, Mass.[h]	41,824	58,491,650	17	—	—	—	—	48.60	100	48.60	235
236	Chicopee, Mass.[h]	41,664	47,354,890	7	—	—	—	—	40.00	—	—	236
237	Bloomfield, N. J.[j]	41,623	71,551,621	14	17.00	26.10	9.50	N	52.60	100	52.60	237
238	Anderson, Ind.[e]	41,572		—	25.40	27.90	10.20	1.50	65.00	60	39.00	238
239	Council Bluffs, Iowa[f]	41,439	30,425,725	8	—	—	—	—	—	—	—	239
240	Chelsea, Mass.[h]	41,259	43,690,000	9	43.40	14.26	—	4.34	62.00	100	62.00	240
241	Perth Amboy, N. J.[j]	41,242	52,277,942	16	28.52	23.70	16.19	N	68.41	50	34.20	241
242	Salem, Mass.[124]	41,213	57,598,580	13	28.12	18.12	3.66	.10	50.00	100	50.00	242
243	Sioux Falls, S. D.	40,832	63,126,432	33	18.91	22.84	4.87	N	46.62	70	32.63	243
244	Sheboygan, Wis.	40,638	61,445,635	17	16.48	20.50	9.65	.31	46.94	80	37.55	244
245	Poughkeepsie, N. Y.[125]	40,478	57,725,837	N	40.34	—	5.03	—	45.37	75	34.02	245
246	Quincy, Ill.	40,469	108,064,888	17	7.78	10.64	2.31	N	20.73	100	20.73	246
247	Portsmouth, Ohio	40,466	57,766,084	17	12.16	11.35	2.99	N	26.50	85	22.53	247
248	White Plains, N. Y.[126]	40,327	132,190,001	N	17.34	16.55	7.57	—	41.46	99	41.05	248
249	Waltham, Mass.[h]	40,020	62,889,100	6	—	—	—	—	48.00	—	—	249
250	Arlington, Mass.[h]	40,013	60,819,400	6	—	—	—	—	46.20	—	—	250
251	Norwalk, Conn.	39,849	98,135,650	21	22.89	13.89	.22	—	37.00	80	29.60	251
252	Montclair, N. J.[j]	39,807	84,891,190	—	—	—	—	N	55.80	—	—	252

[116]**Williamsport.** City rate includes a $.75 library rate. County rate includes a $5.00 institutional rate. County also charges $4.00 on personal property par value. The city also levies a $5.00 poll tax on all residents of 21 years or more. See footnote m.

[117]**Lorain.** City rate includes $.08 township rate.

[118]**San Bernardino.** County rate includes flood control $1.80. See footnote d.

[119]**Battle Creek.** School rate includes $8.00 for special operations and $.23 for debt service.

[120]**Warren.** City rate includes $.10 township rate.

[121]**Rock Island.** City rate includes $.45 town and $.80 airport authority.

[122]**LaCrosse.** City rate includes $2.24 debt service and $.96 recreation rates.

[123]**Joliet.** City rate includes $2.11 town (including road and bridge) and $.86 park district rates.

[124]**Salem.** City rate includes $1.15 So. Essex sewerage rate and $.67 overlay. See footnote h.

[125]**Poughkeepsie.** City rate includes school rate. See footnote k.

[126]**White Plains.** Assessed value includes $4,950,495 special franchise. See footnote k.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
253	East Cleveland, Ohio	39,495	61,767,674	9	8.40	16.20	4.20	N	28.80	50	14.40	253
254	Meriden, Conn.[127]	39,494	74,652,900	27	20.00	12.44	.56	N	33.00	100	33.00	254
255	Cumberland, Md.	39,483	61,000,000	23	12.50	6.65	9.85	1.12	30.12	80	24.10	255
256	Kearny, N. J.[j]	39,467	82,755,595	—	—	—	—	N	49.60	—	—	256
257	West New York, N. J.[j]	39,439	40,420,875	11	29.04	25.70	18.43	N	73.17	45	32.93	257
258	Laredo, Texas[128]	39,274	26,940,897	25	26.10	15.00	19.40	7.20	67.70	60	40.62	258
259	Oshkosh, Wis.[129]	39,089	63,972,475	22	12.92	19.24	5.44	—	37.60	64	24.06	259
260	Alhambra, Calif.[130]	38,935	65,025,130	13	11.15	22.10	19.28	N	52.53	50	26.27	260
261	Lewiston, Me.	38,598	37,306,402	21	38.85	—	1.90	7.25	48.00	60	28.80	261
262	High Point, N. C.	38,495	69,378,030	37	13.92	9.11	4.42	N	27.45	85	23.23	262
263	Elgin, Ill.[131]	38,333	———	—	6.43	10.30	1.16	N	17.90	100	17.90	263
264	Norristown, Pa.[132]	38,181	23,821,440	N	14.50	30.50	1.50	N	46.50	50	23.25	264
265	Hazleton, Pa.[133]	38,009	27,253,198	N	18.00	27.00	11.70	N	56.70	59†	34.22	265
266	Steubenville, Ohio[134]	37,651	69,870,640	5	6.72	9.75	2.33	N	18.80	60	11.28	266
267	Zanesville, Ohio	37,500	Not reported									267
268	Plainfield, N. J.[j]	37,469	65,243,884	12	20.60	24.03	7.97	N	52.60	—	—	268
269	Pensacola, Fla.[h]	37,449	54,031,154	15	13.00	—	—	N	—	100	—	269
270	Taunton, Mass.[h]	37,395	37,688,920	6	21.21	23.03	4.26	—	48.50	100	48.50	270
271	Mansfield, Ohio[135]	37,154	81,000,000*	28*	4.00	13.70	3.30	N	21.00	—	—	271
272	Joplin, Mo.[136]	37,144	26,056,393	33	20.50	28.20	7.50	.60	56.80	50	28.40	272
273	Butte, Mont.	37,081	Not reported									273
274	Newport News, Va.[p]	37,067	57,958,321	27	18.00	14.50	N	N	32.50	40	13.00	274
275	Gadsden, Ala.[a]	36,975	36,763,917*	30*	10.00	12.00	7.50	6.50	36.00	30	10.80	275
276	Danville, Ill.[137]	36,919	78,686,647	21	11.10	15.00	1.40	N	27.50	100	27.50	276
277	Tucson, Ariz.	36,818	33,727,771	19	40.12	63.39	9.66	6.50	119.67	55	65.82	277
278	Colorado Springs, Colo.	36,789	36,923,890	—	12.00	31.87	9.46	4.00	57.33	50	28.67	278
279	Orlando, Fla.[138]	36,736	83,884,925	15	18.00	—	31.00	N	49.00	62†	30.30	279
280	Fort Smith, Ark.[139]	36,584	29,666,900	28	10.75	25.00	9.00	N	44.75	16	7.16	280

[127]**Meriden.** City rate includes $2.42 welfare and $8.64 for town.

[128]**Laredo.** City rate includes junior college, $2.00. See footnote o.

[129]**Oshkosh.** County rate includes the state rate.

[130]**Alhambra.** County rate includes flood control $1.91 and sanitation district $1.37. See footnote d.

[131]**Elgin.** City rate includes $1.52 town and $.41 sanitary district rates.

[132]**Norristown.** County rate includes institutional rate. A $5.00 per capita tax is levied for schools. See footnote m.

[133]**Hazleton.** Personalty assessment of $58,884 taxed by county footnote m.

[134]**Steubenville.** City rate includes $.10 township rate.

[135]**Mansfield.** City rate includes $.13 township.

[136]**Joplin.** County rate includes $3.50 special road rate.

[137]**Danville.** City rate includes: $1.31 town, $.89 road and bridge, $.50 airport authority, $.90 sanitary district.

[138]**Orlando.** County rate includes school district rates. See footnote b.

[139]**Fort Smith.** The 16% estimated ratio represents that of today's market value. The ratio based on the market value for the years 1942 to 1945 inclusive is 25%.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
281	West Allis, Wis.[140]	36,364	100,146,905	37	13.91	10.74	14.71	.33	39.69	60	23.81	281
282	Alameda, Calif.[141]	36,256	40,991,185	18	16.07	24.22	22.81	N	63.10	50	31.55	282
283	Auburn, N. Y.[k]	35,753	53,633,235	N	19.20	10.66	6.66	—	36.52	100	36.52	283
284	Orange, N. J.[j]	35,717	45,670,565	11	25.61	22.19	9.50	N	57.30	100	57.30	284
285	Meridian, Miss.	35,481	36,522,320	21	17.00	16.00	14.50	2.00	49.50	75	37.13	285
286	Albuquerque, N. M.	35,449	40,092,453	—	12.12	5.00	14.98	5.00	—	48	—	286
287	Watertown, Mass.[h]	35,427	62,277,810	7	—	—	—	—	41.00	100	41.00	287
288	Richmond, Ind.[142]	35,147	54,284,143	—	20.63	15.50	10.00	1.50	47.63	40	19.05	288
289	Superior, Wis.	35,136	43,169,074	17	10.72	21.05	18.89	.25	50.91	66	33.60	289
290	Santa Barbara, Calif.[d]	34,958	62,628,790	7	15.70	—	—	—	—	60	—	290
291	Greenville, S. C.	34,734	Not reported									291
292	Baton Rouge, La.[g]	34,719	117,500,000	32	10.50	10.30	4.00	5.75	30.55	33	10.18	292
293	Riverside, Calif.[143]	34,696	57,288,760	11	11.40	21.10	15.00	N	47.50	50	23.75	293
294	Moline, Ill.[144]	34,608	97,961,740	25	7.00	12.83	1.77	N	21.60	100	21.60	294
295	Revere, Mass.[h]	34,405	43,395,550	8	—	—	—	—	53.40	100	53.40	295
296	Burbank, Calif.[145]	34,337	101,384,355	19	15.00	24.74	19.95	N	59.69	50	29.85	296
297	Waukegan, Ill.[146]	34,241	————	—	6.62	12.18	1.36	N	20.16	100	20.16	297
298	Rome, N. Y.[k]	34,214	34,974,023	N	26.32	21.87	16.36	—	64.55	78	50.35	298
299	Norwood, Ohio	34,010	Not reported									299
300	Kokomo, Ind.[147]	33,795	44,258,385	43	14.30	22.10	8.30	1.50	46.20	57	26.33	300
301	West Hartford, Conn.	33,776	134,759,918	19	11.40	10.70	.40	N	22.50	60	13.50	301
302	Paducah, Ky.[148]	33,765	24,008,095	28	17.90	15.60	5.80	.50	39.80	60	23.88	302
303	West Palm Beach, Fla.[b]	33,693	72,917,900	12	30.00	16.75	10.92	N	57.67	76†	43.83	303
304	Easton, Pa.[m]	33,589	41,736,911	N	12.00	17.00	11.50	N	40.50	91†	37.05	304
305	Alexandria, Va.[149]	33,523	76,874,149	21	27.50	—	N	N	27.50	50	13.75	305
306	Elkhart, Ind.[e]	33,434	55,500,000*	—	15.30	19.90	5.90	1.50	42.60	50	21.30	306
307	Wilmington, N. C.	33,407	Not reported									307
308	Watertown, N. Y.[k]	33,385	49,337,543	N	15.90	16.80	14.70	—	47.40	100	47.40	308
309	Amsterdam, N. Y.[k]	33,329	26,836,959	N	26.67	33.83	17.27	—	77.77	65	50.55	309
310	New Brunswick, N. J.[j]	33,180	45,382,575	12	24.30	21.19	16.30	N	61.70	—	—	310

[140]**West Allis.** City rate includes $1.23 metropolitan sewer rate.

[141]**Alameda.** County rate includes mosquito abatement district $.16, flood control $.05, park district $.50, utility district $2.50, and utility district special district #1 $.80. See footnote d.

[142]**Richmond.** City rate includes: $.40 public employment fund, $.20 hospital, $.03 city planning commission, $5.00 civic building fund, $4.72 sanitary general, $1.35 sanitary board, $1.25 corporation board, $.20 police pension, and $.13 municipal airport.

[143]**Riverside.** City rate includes $.60 flood control. See footnote d.

[144]**Moline.** City rate includes $.55 town and $1.36 unclassified.

[145]**Burbank.** County rate includes metropolitan water district $2.04, and flood control $1.91. Assessed value does not include exemptions of $5,351,460. See footnote d.

[146]**Waukegan.** 1948 data reported. 1949 data has not as yet been determined. City rate includes: $.67 township, $.48 township road and bridge, $.55 north shore sanitary district, and $.80 Waukegan park district. School rate includes $7.19 city grade school and $4.99 Waukegan township high school.

[147]**Kokomo.** County rate includes $.10 township and $1.70 poor relief. See footnote e.

[148]**Paducah.** City rate includes $2.90 for city bonded debt. School rate includes $.60 for city junior college.

[149]**Alexandria.** Personalty assessment is an estimate by the commissioner of revenue. Rate shown is for real estate. Rate for personal property is $30 per $1,000. See footnote p.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
311	University City, Mo.[150]	33,023	50,202,060	17	10.70	23.40	10.70	—	44.80	33	14.93	311
312	Nashua, N. H.	32,927	46,954,962	36	46.30	—	—	—	46.30	—	—	312
313	Bloomington, Ill.[151]	32,868	88,239,840	42	5.47	11.42	1.44	N	18.33	100	18.33	313
314	Port Huron, Mich.	32,759	48,004,040	18	14.70	16.48	10.32	N	41.50	75	31.13	314
315	Danville, Va.[152]	32,749	40,681,417	21	22.50	—	N	N	22.50	60	13.50	315
316	Fargo, N. D.[153]	32,580	48,024,356	29	18.54	21.98	7.91	1.45	49.88	—	—	316
317	Hagerstown, Md.[154]	32,491	58,000,000	15	5.00	—	15.00	1.12	21.12	60	12.67	317
318	Muskogee, Okla.[l]	32,332	24,998,663	30	10.29	22.20	14.23	N	46.72	60	28.03	318
319	Spartanburg, S. C.	32,349	Not reported									319
320	East Providence, R. I.[n]	32,165	70,896,510	39	24.50	—	—	—	24.50	100	24.50	320
321	Santa Ana, Calif.[155]	31,921	52,996,450	4	18.85	22.67	14.33	N	55.85	50	27.93	321
322	Newburgh, N. Y.[k]	31,883	40,262,445	N	21.29	16.00	4.57	.12	41.98	86	36.10	322
323	Lubbock, Texas[o]	31,853	69,462,970	27	17.50	—	—	—	—	67	—	323
324	Ottumwa, Iowa[f]	31,570	34,021,699	20	20.50	32.25	12.25	N	65.00	40†	26.19	324
325	Newark, Ohio[156]	31,487	47,107,050	22	5.25	12.55	3.20	N	21.00	80	16.80	325
326	Alton, Ill.[157]	31,255	87,605,005	19	4.82	10.68	1.30	N	16.80	100	16.80	326
327	Middletown, Ohio	31,220	79,650,000	37	4.80	10.06	2.24	N	17.10	80	13.68	327
328	Salem, Ore.[158]	30,908	22,352,447	20	20.50	36.00	17.00	N	73.50	44	32.34	328
329	Marion, Ohio[159]	30,817	48,550,820	30	5.76	11.94	3.20	N	20.90	80	16.72	329
330	Eau Claire, Wis.	30,745	49,650,525	15	9.41	21.27	10.97	.35	42.00	54	22.68	330
331	Newport, Ky.[160]	30,631	24,207,760	12	19.70	15.70	6.60	.60	42.60	63†	26.87	331
332	Petersburg, Va.[161]	30,631	35,141,323	21	25.00	—	N	N	25.00	60	15.00	332
333	Wyandotte, Mich.	30,618	64,050,625	36	13.00	15.50	6.95	N	35.45	100	35.45	333
334	Clarksburg, W. Va.[162]	30,579	70,512,860	43	3.45	6.34	3.28	.07	13.14	28	3.68	334
335	Newport, R. I.[n]	30,532	80,302,500	39	27.50	—	—	—	27.50	50	13.75	335
336	New London, Conn.	30,456	54,746,777	16	—	—	—	—	35.00	95	33.25	336
337	Owensboro, Ky.	30,245	26,098,272	28	13.00	16.40	—	—	—	50	—	337
338	Everett, Wash.[163]	30,224	20,244,390	28	17.75	21.50	15.70	2.50	57.45	50	28.73	338

[150] **University City.** County rate includes state rate.

[151] **Bloomington.** City rate includes $.25 town and $.92 sanitary district.

[152] **Danville.** Rate shown is for real estate. Rate for tangible personal property and machinery and tools is $25 per $1,000. See footnote p.

[153] **Fargo.** City rate includes $1.96 levy for parks. Rates are for 1948.

[154] **Hagerstown.** County rate includes schools.

[155] **Santa Ana.** County rates include: water district $3.40, flood control $1.18, harbor district $.32, mosquito abatement $.34, and cemetery district $.09. An additional sanitation district rate of $2.18 is levied against land and improvements, plus an acquisition and improvement rate of $1.25 against land only. See footnote d.

[156] **Newark.** City rate includes $.05 township rate.

[157] **Alton.** City rate includes $1.17 township and $.21 unclassified.

[158] **Salem.** Assessed values and rates are for 1948. The estimated ratio is that established for equalization purposes. The State Tax Commission's computations gave the ratio as 25%.

[159] **Marion.** City rate includes $.12 for township and county rate includes $1.00 agriculture coliseum rate.

[160] **Newport.** City rate includes $.60 sanitation rate. County rate includes $.60 court house rate.

[161] **Petersburg.** City rate includes schools. The state taxes intangible and the city tangible personal property. See footnote p.

[162] **Clarksburg.** Tax rates shown are weighted rates; Clarksburg has three classes of property.

[163] **Everett.** County rate includes $3.00 port district and $2.00 public utility district rates. See footnote q.

	City	Census 1940	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per $1,000 Assessed Valuation					Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
					City	School	County	State	Total			
339	Bristol, Conn.	30,167	81,492,160	38	—	—	—	—	30.00	80	24.00	339
340	Inglewood, Calif.[164]	30,114	53,119,480	15	14.40	30.42	20.75	N	65.57	50	32.79	340
341	Parkersburg, W. Va.[165]	30,103	57,273,810	40	3.29	8.72	3.07	.07	15.15	28	4.24	341
342	West Haven, Conn.[166]	30,021	63,767,193	—	25.13	2.25	—	—	—	100	—	342
343	Hutchinson, Kans.	30,013	37,370,276	40	16.73	18.29	11.83	1.75	48.60	—	—	343

[164]**Inglewood.** County rate includes flood control $1.91 and sanitation district $2.83. See footnote d.

[165]**Parkersburg.** Tax rates shown are weighted rates; Parkersburg has three classes of property.

[166]**West Haven.** City rate includes unspecified rate of $2.00.

GENERAL FOOTNOTES

[a]**Alabama.** The legal basis of assessment is 60 per cent of true value. Homestead exemption: first $2,000 of assessed value of homestead is exempt from state tax only.

[b]**Florida.** Homestead exemption: the first $5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

[c]**Georgia.** Two thousand dollars general homestead exemption on owner-occupied property.

[d]**California.** State statutory ratio is 50 per cent.

[e]**Indiana.** County tax rate includes township rate. School tax rate includes library rate.

[f]**Iowa.** The Iowa Tax Commission reports the following ratios of assessed to true cash values for the city and county in that order: Cedar Rapids, 45%, 60%; Council Bluffs, 60%, 60%; Davenport, 50%, 60%; Des Moines, 60%, 60%; Dubuque, 60%, 60%; Ottumwa, 55%, 60%; Sioux City, 60%, 60%; Waterloo, 50%, 60%.

[g]**Louisiana.** Two thousand dollars general homestead exemption for all owner-occupied residential property. Five thousand dollars exemption for veterans and their dependents.

[h]**Massachusetts.** Statutory requirement is that valuation be a fair cash value.

[i]**Minnesota.** Property classification: There are five classes of property assessed at varying percentages of true value; platted real estate at 40 per cent, except for first $4,000 of homesteads which is assessed at 25 per cent; unplatted real estate at 33-1/3 per cent, except first $4,000 of homesteads at 20 per cent; iron ore at 50 per cent; and personalty in three classes at 10 per cent, 25 per cent and 33-1/3 per cent. The first $4,000 true value of homesteads is exempt further from state levies except debt service on obligations issued prior to the enactment of the law.

[j]**New Jersey.** Second class railroad property included in total assessed valuation and taxable at the general tax rate. The separate tax rates for Paterson, Jersey City and Hoboken will not equal the total tax rate since the city certifies a net valuation taxable to the county, which may then revise it. The estimated ratios of assessed to true value for Hudson County cities (Jersey City, Bayonne, Union City, West New York, Hoboken and Kearny) are in sharp conflict with the Hudson County Board of Taxation's statutory equalization table, adopted March 31, 1949. This table indicates that these cities are all assessing on approximately the same basis, 100 per cent.

[k]**New York.** Where state rate is not shown, it is included in county rate.

[l]**Oklahoma.** Homestead exemption: First $1,000 of assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are allowed.

[m]**Pennsylvania.** The Pennsylvania State Tax Equalization Board reports the following ratios of assessed to true cash values based on 1948 assessments for the city and county in that order: Allentown, 40%, 40%; Altoona, 65%, 40%; Bethlehem, 36%, 27%; Chester, 48%, 29%; Easton, 60%, 42%; Erie, 46%, 33%; Harrisburg, 42%, 38%; Hazleton, 38%, 33%; Johnstown, 49%, 46%; Lancaster, 61%, 30%; McKeesport, 45%, 45%; New Castle, 53%, 42%; Norristown, 29%, 29%; Philadelphia, 55%, 55%; Pittsburgh, 54%, 54%; Reading, 53%, 40%; Scranton, 44%, 44%; Wilkes-Barre, 51%, 49%; Williamsport, 37%, 25%; York, 34%, 21%.

[n]**Rhode Island.** There is no county government in Rhode Island. State does not tax real property. There is a $4 tax rate on intangible property which is not included in this survey because there seems to be little attempt either to assess or to collect this tax in most cities and towns outside of Providence.

[o]**Texas.** First $3,000 of assessed value of homesteads is exempt from state taxes.

[p]**Virginia.** The Virginia Department of Taxation reports the following ratios of assessed to true cash values based on 1944 ratios developed by an independent agency and adjusted for reassessments made during the years 1944-47: Alexandria, 45%; Danville, 59%; Lynchburg, 92%; Newport News, 54%; Norfolk, 62%; Petersburg, 80%; Portsmouth, 68%; Richmond, 88%; Roanoke, 54%.

[q]**Washington.** State statutory ratio is 50 per cent. The State Tax Commission's estimates of assessed to present day values for Washington cities are: Seattle, 35%; Spokane, 35%; Tacoma, 33%; Everett, 29%.

News in Review

City, State and Nation . . . . . *Edited by H. M. Olmsted*

Federal Reorganization a Leading 1950 Issue

Most of Hoover Program Still Remains to Be Done

IN A message to the Citizens Committee for the Hoover Report on December 12 President Truman, commenting on the work of the Commission on Reorganization of the Executive Branch of the Government, said:

"During the coming year I shall continue to take action to achieve the better, more efficient management envisioned by the commission. Not only legislative changes and reorganization plans are required but also improved operating practices within the agencies of the government. I have already called on department heads to make every effort to that end. Their response has been most gratifying. Recently I appointed a committee of experts to assist in this effort, and I shall continue to give the matter my close, personal attention.

"But support from outside the government as well as from within is necessary. Only with such support can we carry out the extensive and often difficult programs that are prerequisite to effective government at a minimum cost. Certainly the goal is worthy of the best efforts of all of us."

A two-day reorganization conference in Washington, December 12-13, arranged by the Citizens Committee, was attended by more than seven hundred citizens from the entire country. Ex-president Hoover, chairman of the Commission on Reorganization, outlined its work and its results thus far, which the Citizens Committee has estimated at 20 per cent of the full program. Accomplishments to date are credited with a saving of more than a billion dollars per annum.

Mr. Hoover listed eight categories of action as most urgent, saying that two billions in savings and more efficient service to the public could be achieved in these areas alone:

1. Reorganization of the civil service, including decentralization of recruiting and control, except for certain general services, into the departments and agencies, under regulations of the Civil Service Commission;
2. Reorganization of budgeting and accounting on a performance basis;
3. Reorganization of the Post Office;
4. Unification of the federal hospital services;
5. Unification of water conservation services;
6. Unification of agricultural land services, especially as between the Departments of Interior and Agriculture;
7. Unification of government services to transportation, with the aim of a balanced national transport system;
8. Relief for the president of the United States, to whom some 65 agencies now report directly, these to be reduced more than one-half.

Creation of reorganization commissions in twenty states and ten cities was noted as one incidental result of the federal study.

Governor Adlai E. Stevenson of Illinois, speaking at the conference, suggested a five-point program of: (1) cooperation among governmental levels, (2) eliminating duplication of

services, (3) studies to reduce the number of governmental units at all levels, (4) expansion of sound interstate agreements, and (5) wise and efficient administration of federal grants for national programs "with only those controls which the public interest requires."

Senator George D. Aiken of Vermont, another speaker, called for a new legal agency, answerable only to Congress, to prevent attorneys for the executive branch from interpreting some laws "contrary to the intent of Congress."

Council-Manager Plan Developments

On November 8 **Pueblo, Colorado,** (52,162) voters endorsed the calling of a charter convention and also approved seven charter amendments, No. 3 of which gives the council authority to appoint a city manager. The latter amendment was adopted 5,424 to 4,043; the calling of a convention was approved by 6,282 to 3,225. Amendment No. 1, adopted 5,297 to 4,067, calls for a council of fourteen elected by districts. Pueblo is now under commission government, and three commissioners were chosen at the November 8 election. An election of fourteen councilmen must be called in 35 days and of 21 charter convention delegates within 60 days.

Victoria, British Columbia, (44,068) at a recent referendum election resulting from a petition, adopted the manager plan under the British Columbia Municipal Manager Act.

The voters of **Gloucester, Massachusetts,** (1940 population 24,046) voted on December 6 in favor of the Plan E form of local government (council-manager and proportional representation). The vote was 5,452 for Plan E and 2,307 against, with 2,222 blank ballots. Municipal officials were also voted on. In view of doubt as to the status of proportional representation, under state legislation now being contested, City Solicitor C. W. Wonson advised City Clerk A. F. Grant prior to the election that Plan E could properly be submitted to the voters. However, if the courts decide that P. R. had been invalidated for new charters by the legislature, the Plan E form for Gloucester, if adopted, would stand except that it "would have been amended by substituting plurality for proportional form of balloting and counting."

In **Grand Island, Nebraska,** (19,130) the voters at a special election on November 29 adopted the council-manager plan, 2,148 to 1,523. A primary election for council will be held in March, with the regular election in April.

Greeley, Colorado, (15,995) adopted the manager plan under the state enabling act on November 22, by the close vote of 1,170 to 1,167.

Hobbs, New Mexico, (10,619) adopted the manager plan in November.

Gainesville, Texas, (9,651) voted at a special election on December 3 to return to the council-manager plan after two years of the aldermanic plan. Prior to October 1947 Gainesville had the manager plan for twenty years. The vote this time was 483 to 357. There is to be a council of five, to be elected by wards in April; the council elects the mayor.

In **Pharr, Texas,** (4,784) a council-manager charter was adopted at an election on November 1 by a vote of 126 to 90. Apparently the employment of a manager is not compulsory.

Moorehead, Kentucky, (1,901) voted for the manager plan in November.

Franklin, New Hampshire, which has had a city manager for two years under a mayor-council form of government, but which rejected a council-

manager charter at a special election on October 26 by a vote of 1,743 to 682, voted at another special election on November 25 to dispense with a manager entirely by the close margin of 1,467 to 1,408. The manager's employment thus ended December 31, 1949. The result is attributed largely to efforts of former Mayor Henry J. Proulx, chairman of the Democratic city committee.

A town meeting in **Durham, New Hampshire,** on October 15 rejected a proposal for a town manager, 95 to 7.

The town of **Concord, Massachusetts,** at a special town meeting on November 14, voted to have a committee appointed to make recommendations as to adoption of the town manager plan.

In the town of **Dedham, Massachusetts,** a committee appointed last June by Moderator J. R. Hooper to look into the town manager form of government has been meeting with officials of manager towns and otherwise studying the plan and its operation. Public hearings will be held soon. A report is to be rendered at the 1950 town meeting.

In **Lynn, Massachusetts,** the Eastern Improvement Association has joined the movement to bring Plan E to that city. Petitions to adopt the plan are being circulated.

The board of selectmen of the town of **Saugus, Massachusetts,** on November 14 approved a motion endorsing the manager plan that has been in effect there for two years. Many accomplishments were cited, including reduction of the tax rate from $49.90 to $38.90.

At a special town meeting in **Reading, Massachusetts,** on December 3 it was voted that the present town manager study committee be continued in office to draft a town manager charter and present it to the annual town meeting. The committee itself had recommended that the charter be presented directly to the legislature in a petition for an enabling act, to be followed by a local referendum.

The town manager plan has been recommended for **North Kingstown, Rhode Island,** by the Rhode Island Public Expenditure Council.

The Republican Town Committee of **Rocky Hill, Connecticut,** advocates a study of the manager plan, saying that Rocky Hill has outgrown its present form of town government.

In the borough of **Keansburg, New Jersey,** a test of the recent New Jersey legislation prohibiting discharge of a municipal manager for three years after appointment, except after public hearing and by vote of one more than a majority of the council, is under way. Borough Manager C. B. Lohsen, who was first appointed May 3, 1927, and reappointed at various times since then, was discharged by the present mayor and council upon their taking office May 24. Mr. Lohsen sued but the Superior Court ruled that he had no tenure, having accepted reappointment under resolutions stating it was at the pleasure of the council. The suit was expected to be appealed.

Although petitions for a referendum election on adopting the council-manager plan in **Danville, Virginia,** have 1,200 signatures, their filing was purposely delayed in order to avoid the calling of an election before the Christmas holidays. An election is now scheduled for February 7.

A revised charter for **Alexandria, Virginia,** is expected to be acted on by the council and then by the legislature this month. It seeks to eliminate interference with the city manager by councilmen.

The Junior Board of Trade of

Martinsburg, West Virginia, is sponsoring a movement for the council-manager plan.

In **Memphis, Tennessee,** the Civic Research Committee is delving into many aspects of that city's government and means of improving it, particularly by adoption of the council-manager plan. At its first membership meeting, on November 22, the committee had explained to it the method under state law whereby Memphis can obtain the council-manager plan, including a petition of 20 per cent of the voters and a majority vote at a referendum.

The villages of **North St. Paul, Wells** and **Zumbrota, Minnesota,** rejected proposals for adoption of the manager plan on December 6.

In an editorial on December 1 the **Grenada, Mississippi,** *County Weekly* urged that a citizens' committee work out a council-manager plan to compromise minor differences which contributed to the defeat of a manager proposal in the spring of 1949 by a slight margin.

Benefits of the council-manager plan were presented to the Junior Chamber of Commerce of **York, Nebraska,** by E. R. Cross, city manager at Lexington, at the last quarter meeting.

Petitions calling for an election on the council-manager plan in January have been filed in **Sidney, Nebraska.**

Kearney, Nebraska, will vote on adoption of the manager plan January 31.

Durant, Oklahoma, voted on September 27 to abandon the manager plan, 1,710 to 1,668.

At a special election on January 24 the citizens of **San Antonio, Texas,** are expected to vote on thirteen charter amendments submitted by the People's Council-Manager Committee, associated with Mayor Jack White, and also on five other charter changes, including another proposal for a council-manager charter, sponsored by the Charter Revision Committee which, however, also submits a mayor-commission charter, a franchise amendment and a civil service amendment. Still another amendment, sponsored by a member of the latter committee, is for a planning commission.

Santa Paula, California, turned down a manager proposal on December 6 at a special election, 413 to 521. A measure to exclude the "South Mountain" section from the city limits was also voted on and approved 803 to 124.

It is expected that the existing city manager ordinance in **San Carlos, California,** adopted in October 1948, will be submitted to popular vote at the April 10 general election, and that a revised civil service ordinance will also be submitted. A civil service ordinance, heretofore adopted by initiative election, is claimed to be in conflict with the manager ordinance.

Efforts Made to Postpone Boston's Plan A

The governmental form known as Plan A (mayor with council of nine elected at large), overwhelmingly adopted by the electorate at the November election, is encountering opposition aimed at postponing or nullifying it. A petition filed by Representative E. J. Donlan at the State House on November 21 sought to have Boston continue under its present charter until 1954 instead of having another municipal election in 1952. The ostensible reason was to allow Mayor-elect Hynes four years instead of two to straighten out city affairs and "prove himself." It was pointed out, however, that Mr. Hynes should be able to show his com-

petence in two years and could then seek re-election for a four-year term.

Another legislative proposal went further, seeking nullification of the vote on Plan A and the calling of a special election in June 1950 to give Bostonians a choice among all five optional plans of city government.

Boston's government would be still more greatly affected by possible results of a bill filed December 1 by Representative J. A. Burke, calling for a special commission to study consolidation of 26 adjacent cities and towns with the city of Boston.

Minneapolis Suffers One-week City Strike

Nearly 900 Minneapolis municipal employees connected with the building crafts unions returned October 10 after having been off the job for one week because of salary disputes, according to *Minnesota Municipalities.*

The employees had demanded a wage rise equal to that granted last summer to similar personnel under private contractors.

The city maintained that other benefits, not available to workers under private contractors (sick leave, annual vacation and paid holidays), more than made up the difference to city employees.

Employees resumed their jobs after talks with the city council ways and means committee resulted in the following compromise: for 1949, the wage raises, ranging from seven to twenty cents an hour, would be granted. For 1950, the new wage scale would continue in effect, but no pay would be granted for the eleven annual holidays. Sick leave and vacation benefits remain as before.

City administration units affected were: the hospital, school, library, welfare and park boards, and the city council.

AMA Seeks Stronger Position for Cities

The 1949 conference of the American Municipal Association, held in Cleveland for three days ending December 2, was attended by nearly 500 mayors and other municipal officials from 40 states and foreign countries.

The conference emphasized several policies of the association, including its position that a greater share of highway user taxes be given to cities and towns to finance urban streets and highways and that the U. S. government increase its appropriations from existing excise taxes to help financing of city streets; vigorous support of federal legislation for payments in lieu of taxes to cities on federal property inside city limits and to give municipal employees old age and survivor's benefits under the social security act; and continued demand for municipal home rule.

After consideration of the threat of organized crime against honest and effective municipal government this motion was presented to the membership and adopted: "That crime and syndicated crime be referred to the board of trustees of the association for study and report to city members of the association."

Uniform Traffic Code for Michigan Cities

Forty-two Michigan cities have adopted the unified code of traffic law enforcement, first drawn up by law enforcement and safety officials of that state in 1944 in an effort to reduce traffic accidents.

The removing of inconsistency in traffic fines has caused the violator to have a higher respect for police and court officers, according to Michigan officials. Police officers like the standardized ticket because it is much easier to fill out and as it is almost

complete in itself it seldom requires the officer's appearance in court.

Awards Made for Municipal Reports

The fifth annual New England municipal report competition was recently held under the auspices of the New England Council's Community Development Committee, with the following results:

For the best reports of municipalities in the several population groups certificates of outstanding merit were awarded as follows: less than 500, Union, Connecticut; 500-1,000, New Marlborough, Massachusetts; 1,000-2,500, Guilford, Maine; 2,500-10,000, Wilbraham, Massachusetts; over 10,000, Lewiston, Maine, and Greenwich, Connecticut. Certificates of commendation were awarded to five other municipalities and five more received honorable mention.

Civil Service Assembly Holds Big Conference

With a registration of 625 delegates, including representation from 135 member agencies, the Civil Service Assembly of the United States and Canada held one of its largest annual conferences in San Francisco, during the four days ending October 27.

Topics at the various sessions included: pay policies in a changing economy, the Hoover commission report on personnel management, the public employee in a democratic civil service, the influence of a surplus labor market on the personnel program, the civil service commissioner views his job, the city manager looks at civil service, dynamic personnel policies, the university and industrial relations, the interdepartmental personnel council, using training tools effectively, problems of classification and reallocation, the group oral test, and publishing an employee handbook.

George T. Jackson, director of organization and classification of the Civil Service Commission of Canada, was re-elected for a second one-year term as president.

Dates and places for 1950 regional conferences are: southern at Houston, Texas, March 30-31; central at Springfield, Illinois, May 1-3; eastern at Washington, D. C., May 11-13; western at Portland, Oregon, June 5-7.

The assembly's 1950 conference will be in Miami, Florida.

University Medical Schools Aid Ohio Coroners

The Department of Pathology of Western Reserve University, in cooperation with the Coroner's Office of Cuyahoga County, will undertake to provide expert assistance to the coroners of northern Ohio in the investigation of suspicious or criminal deaths. Eleven university pathologists have agreed to the establishment of a schedule whereby two or more of them will be on call for a standard fee at all times.

A similar service for other counties is being offered in Columbus by the Ohio State University and in Cincinnati by the University of Cincinnati. The service became available on December 1, 1949.

R. S. C.

Lake Champlain Interstate Commission Established

A new interstate agency was recently formed when the New York Joint Legislative Committee on Interstate Cooperation and the Vermont Commission on Interstate Cooperation agreed to organize the Interstate Commission on the Lake Champlain Basin. *State Government,* organ of the Council of State Governments, says

(Continued on page 46)

County and Township . . . . . *Edited by Elwyn A. Mauck*

Manager Plan Proposed for King County, Wash.

Seattle Municipal League Urges Modernized Charter

THE MUNICIPAL League of Seattle has proposed to the unofficial King County Charter Advisory Commission appointed by the county commissioners that major changes, including the manager plan, be incorporated in the home rule charter to be drafted for King County.

The plan provides for a legislative body of nine members, nominated and elected by districts. This board of county commissioners would appoint a qualified county administrator to supervise all departments except those under commissions or boards. Commission and board members would serve four-year terms and be chosen in off-year elections.

Voters in Seattle would elect three members to the board of county commissioners and voters in six other county districts would elect one for each district. The prosecuting attorney, county school superintendent and judges would continue to be elected as they are excluded from the charter. Candidates would appear on the ballot without party designations.

The league recommends that provision for selection of county employees by merit be incorporated in the new charter. A civil service commission of three members, appointed by the county commissioners, would hold examinations to provide eligible lists of qualified persons.

A number of the league's recommendations are aimed at improving financial procedures to check rising expenditures and taxes. A new position of budget director would be created. He would prepare annual budgets, make pre-audits of county claims before they are paid, check for deficit spending and make efficiency and research studies.

A county auditor with specified qualifications and appointed by the commissioners would perform a post-audit function similar to the independent audits made of private business. Provisions are recommended to prevent over-estimation of revenues resulting in deficit spending.

Other recommendations would result in coordination and simplification of present county procedures. County functions would be grouped into a few main departments such as finance, public works, public safety, etc. Interchange of equipment and clerical staff between departments would be possible. The tax billing operation would be integrated and licenses, now issued by a number of departments, would be handled by one office.

Santa Clara Home Rule Charter Declared Invalid

Efforts to provide Santa Clara County, California, with a modern streamlined charter met defeat recently when, in an elaborate 27-page opinion, a Superior Court judge held invalid an election a year ago at which the charter was approved.[1]

After considering the question for more than two months, the court ruled "sound" the contention that five of the ten pre-election newspaper legal publications of the charter were defective, and hence did not give voters sufficient notice of the charter provisions. The court declared:

[1]See also the REVIEW, April 1949, page 187.

"The evidence now before the court establishes the existence of a defect in the proceedings occurring and continuing prior to the submission of the proposed county charter to the electorate for their approval. This defect consists in a manifest failure to accurately publish the proposed charter ten times in the officially designated newspaper as required by the constitution. . . .

"The missing language is important and would easily have been a matter of substantial concern to an appreciable percentage of the voters, since it related to the tenure and salary of the newly created and extremely powerful office of county executive....

"In this situation no one can possibly tell what percentage of the voters read either the correct or the incorrect publications of the charter. Speculations in this respect are idle, and the court refrains from indulging in them.

"Its firm conviction is, however, that the five deficient publications fell grievously short of compliance with the mandatory provisions of the constitution."

The charter proponents will appeal the decision, but the county board of supervisors is undecided as to whether it will join them in an effort to secure an early decision from the State Supreme Court.

City-County Relations Investigated

City-county relations have been considered recently by both the California County Supervisors' Association and the League of California Cities in their annual meetings. An attempt is being made to look at the problem realistically and to discuss areas of agreement and conflict.

In San Diego County eight cities, in an effort to get factual data on city-county problems, employed Public Administration Service to survey county revenues and expenditures. The cities each contributed to its cost. The mayor of San Diego declared:

"The report of Public Administration Service clearly shows that the residents of the unincorporated areas of the county are getting the best of it. The city of San Diego contributes 64.8 per cent of the county general fund while benefiting only to the extent of about 54 per cent. This means that the unincorporated areas are getting thousands of dollars of benefit without paying for it. It is intended that relations between the cities and the county of San Diego shall be cooperative. We intend to proceed slowly, seeking the solutions of our problems jointly between the city councils and the board of supervisors."

In North Carolina, Caldwell County recently signed a two-year contract with the Lenoir city fire department for protection in rural areas. Stanly County, in return for services of the Albemarle city fire department, agreed to pay part of the firemen's salaries and the costs of upkeep of a fire truck. Durham County will secure hydrant service from the city of Durham at a cost of $60 per hydrant.

Guilford County, North Carolina, will collect 20 per cent of the proceeds of rural garbage collectors and $10 per month from large industrial concerns that use the Greensboro city dump and transmit the amounts so collected to the city. It is estimated they will be approximately $600 per month.

Missouri Survey Reports on County Finance

The Missouri Public Expenditure Survey recently released its *Sixth Annual Survey of County Budgets* which reveals further upward trends in taxes and expenditures of the state's 109 rural

counties. Budgets show that general fund spending in 1949 is up 30 per cent over that of five years ago. This represents an increase for the fifth consecutive year. A 38 per cent increase is noted for salaries and office expense. These two items account for slightly over half the county tax dollar appropriated from general funds.

Assessed valuation, as estimated in the budgets of the rural counties, increased from $1,785,121,805 in 1948 to $1,847,093,584 in 1949—nearly 3.5 per cent. During the previous five-year period, 1944-1948, assessed valuation increased $99,000,000.

Sixteen counties show accumulated surpluses in their current budgets exceeding 100 per cent of their general fund appropriations for the year. The survey asserts that counties need a surplus of only about 65 per cent of their appropriations in order to operate on a cash basis. Six counties show general fund deficits in their budgets for the current year.

The average tax rate called for in the budgets of the 109 rural counties to finance general fund expenditures is 45.4 cents per $100 assessed valuation. This is an increase of 1.1 cents over last year and 6.1 cents over five years ago. Budgets of 89 counties this year call for a general fund tax rate at the constitutional maximum while five years ago only 34 counties requested the top rate.

More Powers for Los Angeles County Sanitary Districts

The 1949 session of the California legislature has enacted a law which adds to the functions of county sanitation districts that of collection and disposal of refuse. The request for this legislation originated with the cities of Los Angeles County and the law is limited to them. In general, it extends all the powers and duties that sanitation districts have exercised regarding sewage and sanitation to garbage and rubbish disposal.

There are sixteen sanitation districts in Los Angeles County serving 35 of the county's 45 incorporated cities. The general direction, policy making and financing of the service are under a board of directors made up of representatives of each city served, usually the mayor, and a member of the county board of supervisors for the unincorporated areas. The district directors must now determine whether the collection and disposal of the additional waste products may be more effectively and economically accomplished as a district enterprise, by the cities alone or in concert with the county.

County Planning Commission Established

The Wicomico County, Maryland, commissioners have established a five-member planning and zoning commission in accordance with legislation enacted in the 1949 session of the legislature. The Consultant Service of the National Municipal League recommended such a commission in its survey of Wicomico County conducted in 1946.

Wisconsin Changing Rural Zoning Emphasis

Better Roads reports that counties and townships in northern Wisconsin are giving serious consideration to changes in the county ordinances relating to rural zoning. When the state legislature sixteen years ago gave counties full authority to enact and administer rural zoning ordinances and townships the power to designate the lands to be classified under the zoning ordinance, the major concerns were: (1) economy in road building and maintenance, snowplow-

ing, education, relief and other public services; (2) guidance of new settlers into good farmlands in established farming communities; (3) provision for maximum land utilization; and (4) maintenance of the principle of state aid.

These objectives still are important but becoming of equal importance is that of providing recreational facilities in the forests and on the lakes. The ordinances have resulted in economies and more orderly development of rural areas.

Forty-five other states also permit some or all of their counties and townships to enact rural zoning ordinances.

School Consolidation Continues

States are accelerating the reorganization and consolidation of their administrative units, according to a recent report by the Council of State Governments, *The Forty-Eight State School Systems.*[1] Although all state school laws provide methods for redistricting, many states have revised their redistricting statutes recently to spur consolidation of school districts. This has involved the elimination of many small, outmoded school districts and the forming of larger administrative and financial units.

More than 1,400 Texas school districts were eliminated by a 1949 law directing units that had not operated a school for two or more years to consolidate with active districts. Permission also was granted for contiguous counties or portions of such counties to form consolidated administrative units. A recent Nebraska reorganization act also was a voluntary measure. Machinery was provided for the state's 63 counties to reorganize their 6,910 school districts if they desired.

[1]Chicago, 1949. 245 pages.

In Arkansas the number of school districts has been reduced from 1,500 to 428 in the past year. This is the result of a statute approved by referendum last year under which all school districts having less than 350 pupils were abolished.[2] Illinois, which had more local school districts than any other state in 1945, has cut the number from 11,906 to nearly 5,500 since that time. Each consolidation must be approved by a majority of voters affected.

Under Washington's consolidation laws, the number of school districts has been reduced from 1,472 to 592 since 1939. When reorganization is completed local school districts will number about 275. In Idaho the number of school districts has been cut to 550, or in half, since 1947.

Consolidation proposals by 107 of Missouri's 114 county boards of education would reduce the existing 7,891 school districts to 742. If plans prepared by Pennsylvania counties and now before the State Education Council are approved by the voters, Pennsylvania's 2,540 districts will be pared to 800. North Dakota contemplates cutting its 2,267 school districts in half under a 1947 law if a pending court test upholds the law. A Kansas school district reorganization law was declared unconstitutional in 1947 but not until after more than 2,400 of the 8,000 districts in the state had been reorganized.

A common procedure in school redistricting has been for the legislature to establish reorganization committees. Some committees are empowered to create new districts while others are only study groups. In Indiana, township trustees were authorized to organize township school districts into county units.

[2]See also "Better Schooling, Less Cost," by E. Maxwell Benton, the REVIEW, November 1949, page 494.

Most reorganization plans are modeled after that developed in Illinois. The Illinois law established county school survey commissions selected by the county school boards. These commissions were empowered to study the school districts and recommend the organization that would provide better educational opportunities for pupils of the county. If changes in school districts were proposed, an election had to be called within nine months in the entire area affected. The law specified that the consolidated district must have a population of at least 2,000 and an assessed valuation of not less than $6,000,000.

Provisions of state school laws chiefly responsible for discouraging consolidation are the manner of distributing school funds and the procedure for effecting reorganization. Specific provisions in state laws that deter reorganization include:

1. State aid is not provided for new buildings in reorganized districts,
2. Small school districts frequently received so much aid that they can operate with very low local taxes,
3. Not enough state aid is paid for transportation,
4. Rural and urban votes are counted separately on redistricting issues and a majority of each is required.

New York Towns to Meet

The 1950 anual meeting of the New York Association of Towns will be held in New York City early in February.

CITY, STATE AND NATION

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that this "body, which will rely on existing facilities of the two states in its operation, will seek as its basic objective 'to foster and encourage the development of the resources' of the basin. The new commission plans to undertake surveys and research activities to determine the most effective means of developing the Lake Champlain area, and to give full support to implementation of such development."

Comprehensive Survey Planned for Delaware River Basin

The Interstate Commission on the Delaware River Basin ("Incodel") has, according to *State Government*, "retained engineering services to assist in surveying the waters of that river and its tributaries, in order to determine how they may be harnessed most effectively for maximum utilization by the participating states. The 1949 legislatures of New York, New Jersey and Pennsylvania directed the commission to study the Delaware River system in terms of water supply, recreation, flood and salinity control, pollution abatement, navigation, generation of power and other related purposes. James H. Allen, executive secretary of Incodel, states that the survey, first of its kind by a group of states, may set a new pattern for development and construction of water resources projects through interstate cooperation."

Office-Type Ballot Validated in Ohio

The Ohio Supreme Court decided on December 14 that the majority favoring the so-called office-type ballot over that providing straight party voting, out of those voting on that question at the November election, was sufficient, although less than a majority of all votes cast at the election as a whole.[1]

[1]See the REVIEW, December, page 558

Proportional Representation . . *Edited by George H. Hallett, Jr. and Wm. Redin Woodward*

(This department is successor to the Proportional Representation Review)

Atomic Town Uses P. R.

Oak Ridge Chooses Council to Serve under New By-Laws

THE seven members of the town council of Oak Ridge, Tennessee, the community devoted to the production of atomic energy, were elected by the town meeting on September 13 by the Hare system of P. R. This was the first election since the adoption, in July 1948, of a constitution and by-laws setting up the town meeting and town council and providing for the use of P. R.

According to Ralph C. Watson, chairman of the town council, ways and means of incorporation are being considered by this federal-government managed community under which the town council, now only an advisory and auxiliary body, may be made the governing body.

Of the 2,557 ballots cast, 65, or about 2 per cent, were invalid. There were 29 candidates for the seven places on the council, not counting four persons each of whom received one write-in first-choice vote (these ballots were the first four transferred to subsequent choices). No candidate reached the quota of 312 on the first count. The seven eventually elected, after 22 transfer operations, were the candidates who on the first count had stood as the first five, seventh and sixteenth.

The candidate who came up from sixteenth place was the only woman elected, Mrs. P. Sutton. It is interesting to note that the elimination of other women in the count did not result in more transfers to Mrs. Sutton than did other eliminations. Mrs. Sutton picked up votes steadily as less popular candidates were declared defeated, thus outdistancing many who stood higher on first choices but who enjoyed a smaller proportion of the ultimate preferences of the community.

Eligibility of voters, under the town meeting by-laws, is governed by the Anderson County and state of Tennessee laws, except that payment of a poll tax is not required.

Gloucester, Massachusetts, Adopts Plan E

On December 6 Gloucester, Massachusetts, adopted the state's optional Plan E charter, 5,452 to 2,307. This provides council-manager government with proportional representation for election of the city council and school committee.

Several months before, the legislature had amended Plan E to eliminate its P. R. feature except in those six cities previously adopting it. The act, however, is defective in wording and Gloucester, like Somerville, which adopted the plan on November 8, is hoping the courts will declare it inoperative.

The State Association of Plan E Committees, at its annual meeting in December, proposed a constitutional amendment to provide home rule. The group also went on record as favoring repeal of the act outlawing P. R.

Hamilton, Ohio, Revamps Its City Council

With the largest vote cast in a city election in Hamilton's 22 years of

P. R., the election held last November in that Ohio city transferred majority status on the council to the Forward Hamilton ticket. This ticket had the support of the city's only newspaper, the Hamilton *Journal and Daily News,* and of citizens anxious to clean up what they considered a dangerous gambling racket. The group's two incumbent councilmen were reelected and two of its other candidates succeeded in obtaining seats on the seven-man council. Two independents and one Independent Charter ticket candidate were also elected.

Three incumbent councilmen were defeated. Of these, two were candidates of the Independent Charter group and one an independent.

Dr. L. L. Hunter, one of the four successful Forward Hamilton candidates, is the first member of the Negro race to be elected to the council in the entire history of the city. "This is indeed a tribute to Dr. Hunter," observed the *Journal and Daily News* on November 11, "and is a forward step in the true representation of the people of Hamilton."

The *Journal* conducted a vigorous educational campaign on the use of P. R. previous to the election and covered the progress of the election in full detail during the count, which began on November 9 and ended on the 11th.

There were 27 candidates for the seven places, of whom nine were backed by the Forward Hamilton organization and eight by the Independent Charter group. Councilman William Beckett of the Forward Hamilton ticket was elected on the first count with a surplus of 1,457 votes over the quota of 2,207 necessary for election.

It was evident from the early stages of the count that Forward Hamilton was in a strong position, as its candidates secured 49 per cent of the first choice votes. Elimination of the weaker independent candidates revealed a considerable subsequent-choice preference for the Forward Hamilton candidates and contributed to the ticket's majority position on the council.

Although the transfer of ballots of defeated Forward Hamilton candidates and of Beckett's surplus showed a consistent preference for that group's candidates over others which the *Journal* deemed to be remarkable, the figures show that even in this case some 20 per cent of transfers went to independent and Independent Charter candidates. The elimination of other candidates showed a considerably higher proportion going to Forward Hamilton candidates, however. This situation shows the highly individualized voting that is not only permitted but actually practiced under the Hare system of P. R.

Of 18,364 votes cast, 592 (3 per cent) were invalid and 117 were blank. The seven elected included the six who stood highest in first choices, but the other successful candidate started in twelfth position and gained by transfers upon elimination of his teammates and others, repeating a somewhat similar performance of two years ago.

Toledo Loses P. R. on Fifth Repeal Vote

The proportional representation method of electing councilmen in Toledo was replaced on November 8 by nonpartisan, plurality election at large of nine councilmen. The new law provides for an October open primary at which eighteen candidates will be nominated. The vote for repeal of P. R. was 56,760 to 30,378.

This was the fifth repeal election in Toledo since P. R., together with

the council-manager plan, was adopted in 1934. In the spring of 1935, before the first P. R. council was elected, the first proposal for repeal was defeated. Subsequent repeals were defeated in 1937 and again in 1945. In the latter year the CIO-PAC used the repeal as an organization building issue. It was defeated.

In 1946 another group was formed at the suggestion of a political writer of the Toledo *Blade*. It operated under the guise of "veterans," inviting displeased party workers, labor and others to join in the effort. This repealer also was defeated.

Immediately after the election another repeal effort was started. The regional director of CIO, with support of the owner of the Toledo *Blade*, called for a study committee inviting representatives of all political factions and prominent civic groups. After months of study of alternate methods of election, the effort ended in no recommendation.

The Democratic party then started circulating petitions in September of 1947, with the understanding that the Republican party would assist and that the matter would be decided at a special spring election in 1949. The latter did not assist, but did not oppose the effort. However, delays beyond the filing deadline required council to deny action on the petitions.

At the request of the Democratic party, Toledo's first Democratically controlled council agreed to place the party's election method on the November 1949 ballot and not to consider any alternates. An amendment to Toledo's P. R. provisions to count all first choices as in Cincinnati and then distribute the surplus instead of giving no further choices to candidates reaching the quota and to eliminate the selection of precinct counting order by lot was recommended. Council took no action on this recommendation.

By October opponents to P. R. included the defeated ward councilites, frustrated districtites, labor blockites, both newspapers (singly owned) and the Democratic party.

The Republican party took no official stand. The City Manager League, dissolved in 1941, was not replaced this year by even a volunteer citizens committee. Only the League of Women Voters stood up in defense of P. R. And their criticisms of the proposed election system were not printed by the local press.

The city is in good financial status, giving good administration, and council is not the subject of any political criticism. In fact, the city has undoubtedly enjoyed during the last fifteen years the best administration with the least partisan politics under the most capable councils in its history.

The election system change is simply the natural turn of events under existing circumstances, for political power never goes begging.

Briefly, the reformers tired, allowed the City Manager League to die, and did not rally against the accumulated opponents, and more voters with short memories came to believe that they were as confused about P. R. as they were told by newspapers and politicians these last three years.

RONALD E. GREGG, *Executive Secretary*
Toledo Municipal League

P. R. League Holds Annual Session

The Proportional Representation League held its annual meeting at the Hotel Lowry, St. Paul, on November 29, as one of the sessions of the National Conference on Government. Some 35 members and other interested persons were present.

Four speakers reported on the use

of proportional representation in their communities. Hon. Albert D. Cash, mayor of Cincinnati and president of the league, presided and gave a short talk on the part P. R. has played in his city in securing—and keeping for 25 years—the good government which has made that city famous. Mayor Cash commented in part:

"Election of the council by proportional representation is the keystone of the charter of Cincinnati upon which good government was built a generation ago.

"Selfish interests, be they politicians, publishers or what not, who would like to control government from off-stage and who think of elected officials as manikins to be maneuvered at will contrary to the public interest, are frustrated by this device.

"Government under P. R. resides in the people, where it belongs. It is nobody's personal chattel.

"It follows that any city which adopts this form of election must expect periodic attacks upon it. The lust for power never dies. It lurks in the background, appetite whetted, to snatch the government from the people whenever their vigilance seems to be relaxed.

New York Experience

"Witness the tragedy of New York. Under P. R. the majority controlled under the watchful eye of a strong and vocal minority. The quality of membership in the council was high. It had to be. P. R. focuses attention on the individual.

"In 1947, because two Communists had been elected—New York regularly elects Marcantonio to Congress —the people were beguiled into tearing down the machinery of good government which they had fashioned. They reverted to a system of election under which New York was notorious as a boss-ridden city. They cut off the dog's tail right behind the ears.

"In this year 1949 Tammany again is in undisputed control. With a bare majority of the votes it has elected 24 of the 25 members of council. As was to be expected, but a fact which is none the less depressing, the quality of membership has declined.

"If you want to insure your city against graft and corruption which are condoned, adopt P. R. but remember that the premiums are paid in unremitting vigilance. You will have to defend against periodic assaults on the citadel. Cincinnati has met and defeated three such attacks. It expects no surcease."

Joseph C. Vesely, attorney and former mayor of Hopkins, Minnesota, gave a lively account of how P. R. came to be adopted in his city and how it has worked. Mr. Vesely was a member of the commission which drafted the council-manager-P. R. charter Hopkins adopted in December 1947. The Hare system of P. R. is used for the election of four councilmen and the single transferable vote is used for the election of the mayor. These officials, together, comprise the city council which appoints a manager to conduct the affairs of the city.

"Hopkins," said Mr. Vesely, "is the first municipality in Minnesota to adopt the proportional representation method of electing its city officials. We have conducted two municipal elections under this system and it is my belief that the people of the city do not find it too difficult and that this system offers the most democratic way of electing its officials and insuring various minorities a voice in such elections.

"When the charter commission was drafting the new city charter it spent months debating the feasibility of

holding elections at large as distinguished from the ward system. Each of these plans had some advantages and some disadvantages. We now believe that the proportional representation method utilizes the advantages of both of the older methods and minimizes the disadvantages of each."

Ronald E. Gregg, executive secretary of the Municipal League of Toledo, reported on Toledo's vote to abandon proportional representation. His remarks will be found elsewhere in this department.

Massachusetts Experience

One of the highlights of the session was the report on the first P. R. elections in Worcester, Medford, Quincy, and Revere, Massachusetts, by Robert E. Service, Jr., president of the Citizens' Plan "E" Association of Worcester. Mr. Service was enthusiastic in his praise of the smoothness of the P. R. count in his city and its results—five of the nine councilmen elected had been supported by his organization.

Mr. Service presented a film talk entitled "P. R.—People's Rule," prepared and used by the Citizens' Plan "E" Association in its educational efforts previous to the election. He gave credit to Donald E. Spencer, Jr., president of the Cambridge Civic Association, as the author of the film talk, which, it was agreed by everyone present, was the best explanation of the count of ballots under the Hare system which has ever been devised.

Mr. Service also presented an effective recorded talk on the use of the council-manager plan in Cambridge. This was one of five platters —on Lowell, Hartford, Richmond and Cincinnati, as well as Cambridge —prepared by Worcester's radio station WTAG for use in the city's councilmanic campaign.

Dr. Belle Zeller of Brooklyn College gave an impromptu talk on the outcome of the 1949 councilmanic election in New York, the first since the city gave up P. R. in favor of the single member district system.[1]

Previous to the addresses a very short business meeting was held. A reading of the minutes of the previous meeting was waived.[2] Stanley E. Renton of New Rochelle nominated the following persons (all incumbents) for trustees of the Proportional Representation League for the coming year: Albert D. Cash, mayor of Cincinnati and president of the P. R. League; Richard S. Childs of New York, chairman of the Council of the National Municipal League; Paul H. Douglas of Chicago, U. S. Senator; C. A. Dykstra, provost of the University of California at Los Angeles; C. G. Hoag of Haverford, Pennsylvania, honorary secretary of the P. R. League; J. Henry Scattergood of Villa Nova, Pennsylvania; and Thomas Raeburn White of Philadelphia, vice president of the P. R. League. There being no further nominations, it was moved and seconded that the secretary cast the ballot for these nominees, who were duly declared elected.

Participants at the meeting included Rev. Edward Dowling, S. J., *The Queen's Work*, St. Louis; Professor John P. Senning of the University of Nebraska; Charles F. Keyes of Minneapolis; Robert D. Selzer of Indiana State Teachers College; and Homer Talbot of the Montclair Civic Association, Denver, Colorado.

E. S. P.

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[1]For an account of the New York election see the REVIEW for December, page 566.

[2]Minutes of the November 1948 meeting have been published in the REVIEW for January 1948, page 51.

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Taxation and Finance . . . . *Edited by Wade S. Smith*

Few New State Taxes in 1949

But More Revenue Sought Through Increasing Rates

REVISION of rate structures, rather than the imposition of new taxes, featured the action of most states in 1949 in coping with their general problem of producing sufficient revenue for increased expenditure requirements. According to the Federation of Tax Administrators, 24 of the 45 legislatures meeting through November 1, 1949, raised the rates of at least one major tax, with changes of motor fuel taxes most numerous.

Eight states increased their income tax rates while one, Maryland, revoked a scheduled increase. Two of the increases were in New York and California, which had previously granted taxpayers percentage reductions from base rates. New Yorkers, who had paid 60 per cent of the normal tax on 1947 incomes, paid 90 per cent on their 1948 incomes. California let lapse a 15 per cent credit granted corporate taxpayers in the period 1943-48.

Delaware substituted a gross income tax for its levy on net income and raised rates from a range of 1 to 3 per cent to 1.25 to 6.25 per cent. Georgia raised its corporate tax rate from 5.5 per cent to 7 per cent, while Vermont raised rates and reduced exemptions. Massachusetts raised its 13 per cent surtax on personal and corporate income to 23 per cent for 1950 and 1951. Minnesota, to finance veterans bonuses, levied a surtax of 5 per cent on corporate and personal income taxes and also imposed a $5 filing charge.

Another increase in tax rates to pay the cost of veterans' bonuses became effective in Washington, where a constitutional amendment of 1948 providing for an additional two cents per pack cigarette tax to finance an $80,000,000 bond issue was upheld by the State Supreme Court early in November, raising the tax to four cents a pack beginning December 6. Delaware reentered the cigarette tax field with a two cents a pack tax, after abandoning the tax since 1945. Rate increases of one cent a pack were made by Florida, Massachusetts, Minnesota, New Mexico and Wisconsin, and two cent increases were levied by Georgia, North Dakota and Vermont. Arkansas, however, reduced its tax from six to four cents a pack.

One state, Florida, was added to the sales tax list, with an excise of 3 per cent. South Dakota raised its sales tax rate from 2 to 3 per cent to finance veterans' bonuses. North Dakota extended its tax to 1951 and increased the basic exemption from 14 to 24 cents. In two states previously enacted sales tax rate increases took effect during the year, California's rising to 3 per cent and Connecticut's to 2 per cent.

Motor fuel tax rates were raised by sixteen states. The gas tax was increased one-half cent a gallon by Nevada and Vermont. A one cent raise was made in Delaware, Georgia, Kansas, Minnesota, Montana, Nebraska, North Carolina, Oklahoma, Oregon and Pennsylvania. Washington effected an increase of one and a half cents, and two cent raises were made by Missouri, New Mexico and North Dakota. The Missouri and North Dakota increases will be submitted to referenda in 1950, while th

North Carolina rise was approved at a referendum in 1949, to become effective January 1, 1950. The Nevada measure made mandatory a one cent increase made optional on a county basis in 1947.

Congress Provides Additional $100 Million for Works Plans

Congress, before adjourning, enacted legislation to provide an additional $100,000,000 for advance planning of state and local public works, supplementing a similar appropriation made during the war to help insure a shelf of projects for the expected postwar depression. The appropriation will be allocated among the states, three-fourths on a per capita basis and one-fourth "in accordance with the needs of the states as determined by the [general service] administrator." Loans or advances will be repayable, without interest, if and when the construction of the planned public works is undertaken.

According to the American Public Works Association, funds of the first appropriation were approved for planning a total of nearly 6,500 projects, with an estimated cost of $2,700,000 on which construction had been started on work amounting to $442,000,000. The new appropriation is expected to provide a reserve of some $3,000,000,000 in state and local projects.

Municipal Accounting Committee Changes Name

The National Committee on Municipal Accounting changed its name November 18, 1949, to National Committee on Governmental Accounting, to emphasize the applicability of its work to all levels of government, according to a recent announcement.

This is the committee which has done outstanding work in developing and publicizing uniform terminology and standard accounting practices in the field of local government finance. The committee, whose sponsors include the National Municipal League, has enjoyed a wide and competent membership and its recommendations have influenced the accounting and financial reporting practices of communities all across the nation.

Philadelphia Raises Income Tax

Philadelphia's city income tax moved to a higher rate on January 1, 1950, and was extended to apply to unearned income as well as wages and salaries and other payments for personal services.

The new rate will be 1.25 per cent, up from 1 per cent. It will apply to income from investments of all kinds, including trust earnings, dating from January 1, 1949, with exemptions for profits made outside the city. The city expects to derive an additional $14,000,000 during 1950 from the change.

The city's income tax was first enacted January 1, 1940. The initial rate was 1.5 per cent, but was lowered to 1 per cent effective January 1, 1943, and had remained unchanged the last seven years. The new increase and extension to unearned income was opposed by business and labor groups.

Wyoming Cities Seek More Revenue

Wyoming cities, subject to a constitutional tax rate limit of eight mills exclusive of taxes for debt service, have been hampered in their effort to raise their taxing power by the requirement that constitutional amendments must receive a majority of all those voting at the election. In 1948 an amendment to raise the rate limit to twelve mills was defeated although

it received 40,905 favorable votes to 38,925 against. The vote had been 10,197 short of the 51,102 needed for passage of the amendment.

The 1949 legislature reenacted the amendment which reads as follows: "No incorporated city or town shall levy a tax to exceed twelve mills on the dollar in any one year, except for the payment of the public debt and the interest thereon." This amendment will be submitted to the voters at the regular 1950 election. Assessed valuations of property in this state are still very low in comparison to the present selling prices of property. There has been some effort during the past year to increase these valuations and some progress has been made, but not much. A member of the State Board of Equalization recently said that the valuations were far too low and that the elected county assessors are not in a favorable position to raise them.

Cities and towns could secure a great deal by way of increased revenue in this state through increased valuations. They could, perhaps, accomplish as much or more by this means than through the proposed constitutional amendment.

Wyoming has a generous exemption law for veterans. Veterans of all wars have a property exemption of $2,000, except that veterans of World War II must have entered the service from the state. This exemption is equivalent to more than $100 per year for those who have $2,000 worth of property and live in the large cities where mill levies are highest. Of course, the veteran who has no property receives no benefit whatever. While this exemption has meant considerable tax loss to cities, the 1949 legislature enacted a law to reimburse the cities for such lost revenues.

The law covering reimbursement of cities for losses caused by such veteran exemptions provides that the county assessors must transmit to the state treasurer, on or before the first of September, a certified statement of exemptions allowed veterans. On or before the first day of October following, the treasurer reimburses the counties to the amount of such exemptions and they, in turn, reimburse the cities and towns. This year Laramie, with an estimated population of 15,000, has been reimbursed $14,933.

Another law passed by the 1949 legislature authorizes the Wyoming Aeronautics Commission to make grants to cities ranging from $4,000 to $8,000, depending on the class of the airport, for improvement of municipal airports. The cities are required to match this grant. At the present time the city of Laramie, for example, is supporting the airport to the extent of $10,000 per year, and city authorities are not certain additional expenditures for improvements can be justified at this time.

The city officials are trying to persuade the legislature to refrain from ear-marking what money the cities have for specific purposes, such as designated mill levies for police pensions, recreation, bands and the like.

Proposed legislation sponsored by cities and towns which did not pass the 1949 session were:

1. A bill requiring that 25 per cent of the existing sales tax collections be returned to the cities and counties on a per capita basis.

2. A bill to provide that 50 per cent of the net profit of the Wyoming State Liquor Commission be returned to the cities and counties on a per capita basis.

3. A bill to provide for an increase from 2 per cent to 10 per cent of the return of gasoline tax collections from the state to the cities.

HERMAN H. TRACHSEL
University of Wyoming

Citizen Action . . . . . *Edited by Elsie S. Parker*

How Sustain Effort for Good Government

Cincinnati Charter Committee's 25 Years of Citizen Service

EDITOR'S NOTE. This article is an address by Forest Frank, executive director of the Cincinnati City Charter Committee, delivered at the National Municipal League's National Conference on Government, St. Paul, November 30, 1949.

HOW has the City Charter Committee in Cincinnati been able to keep up its fight for good government so long? The answer is, I believe, "By supporting men like Henry Bentley and Murray Seasongood, Albert Cash and Charles Taft, with a positive, constructive program and with public relations and organization know-how."

Stated more generally, sustained effort for good local government is primarily a matter of leadership exercised in conjunction with the application of the best techniques of public relations and community organization to the special problems of local politics.

The nature and significance of these political problems varies from community to community. In Cincinnati they grow progressively greater and more difficult as the memory of the bad government which antedated our reform revolution becomes each year more and more remote, and also as the aura of our opponents—the ugly shadow surrounding the machine which opposes our good government group—becomes diffused with a halo of respectability from the reflection of the national political alignment.

Even so, in November the City Charter Committee scored a fitting climax to the celebration of its 25th anniversary when Cincinnati's voters gave the Charter council ticket the largest first-choice vote in its history.

The victory was all the more impressive in the light of the campaign waged against the Charter ticket—a campaign which reached an all-time low in deception and libel. Slanderous charges of radicalism, even Communism, on the one hand, were joined to a determined, heavily financed effort to make the reelection of Senator Robert A. Taft next year the dominant issue of the campaign.

Permeating the campaign was a use of funds in which opponents of the Charter openly admitted to spending nearly three dollars for every one of Charter campaign money and, in addition, left considerable ground for suspicion that a far larger amount actually was spent, though unreported.

Not the least remarkable feature of the campaign was the fact that the newspaper space and radio time devoted to reporting the campaign were even more restricted than they were four years ago at the height of the newsprint shortage and postwar adjustment.

Save for the Cincinnati *Post*, which made a determined effort to report the closing stages of the campaign, the press and radio declined virtually all campaign news. They asserted, arbitrarily, that "the voters weren't interested." They were never more wrong. The vote came within 3 per cent of the city's all-time high.

Essentially, the City Charter Committee of Cincinnati is a fusion, or coalition, of diverse elements. Though these elements are political in nature,

leaders of the City Charter Committee do not view it as a partisan political organization. Rather, we see it as an instrument to develop publicly in our city what we as individual citizens would wish to do through private means if we had the proper tools and equipment to do so.

Here are a few paragraphs from our creed:

"To make Cincinnati a great city not in size alone but great in spirit, through increased opportunities, through adequate housing, through better educational, recreational and cultural facilities, is the main purpose of our existence. . . .

"The Charter Committee insists that the yardstick that measures the future planning of Cincinnati be the yardstick of the value and dignity of human beings and not its cost in dollars and cents. Low taxes are desirable in principle but not at the cost of human misery and human suffering. We reject stagnation, we shall not accept defeatism, we shall be satisfied only with results. At every phase where the official life of this community touches the individual citizen, we shall expect ever-increasing improvement and refinement. . . .

"The Charter Committee invites the cooperation, the friendship and the support of all segments of our citizenry—not by groups, nor classes, nor creeds—but as individual American citizens."

Factors in Struggle

The opposition to the Charter group centers primarily in the political machine which the City Charter Committee displaced in its first victories a quarter of a century ago. That machine has managed to maintain its strength over the years through a combination of factors.

One of these was the reluctance of many supporters of the original Charter group to back up those of their number who undertook to clean up the county government at the same time the city government was being overhauled.

These persons, national Republicans and Democrats alike, based their reluctance in the ancient political notion that the strength of the national parties lies in their grass roots—that is, the county central committees set up by law. They felt that members of the central committee, in order that they might be encouraged to do the political chores necessary to keep the national party strong, had to have court house patronage, at least, by way of compensation and reward.

As a result, although dispossessed of the city hall, some 2,500 political jobholders, constituting the mainspring of the old machine, were able to take over the county court house and through the patronage of the county administrative offices and the perquisites of the county judiciary rebuild their political fortunes.

Another factor in the Cincinnati picture perpetuating the struggle has been the political career and aspirations of Senator Taft. A great many erstwhile Charter supporters have gradually withdrawn their support because of an unfounded but nevertheless real fear that they had to be "regular" in order to uphold the senator. Their number and influence has not been lessened by the nature of the economic class struggle with which Senator Taft, rightly or wrongly, has been identified.

A third factor in our situation has been the influence of the press, heavily weighted against the Charter group almost from the start—and a fourth has been the influence of the local gas and power utility whose capital stock is widely distributed throughout the community. The old machine had

allowed the utility almost unlimited scope in setting rates and conditions of service. And when the Charter councilmen, aware of the basic economic and social error of that course, attempted to correct the situation, a fight ensued which continues with unabated fury even to this day.

Other factors might be cited but these are sufficient to show the important elements of the Cincinnati drama: on the one hand, a loosely affiliated, constantly changing citizens group, variously characterized as do-gooders, reformers, bleeding-hearts, radicals and socialists; on the other hand, a thoroughly organized, well disciplined, professional jobholding machine not in the least interested in the philosophy or objectives of the national Republican party but making use of the party label to confuse well meaning laymen, particularly those in a position to donate heavily to the party coffers.

To the seasoned observer the Cincinnati scene has had all the earmarks of a David-and-Goliath contest.

Technique for Citizen Groups

Against a powerful foe, the leaders of the Charter movement have appeared effective only in their superior social consciousness and in their awareness of the problems of urban living and the economic implications of deficient or corrupt local government. As individuals, they have come from all walks of life, all creeds, all races and classes. As a group, and in their conduct and aspirations, they have exemplified democracy at its best.

It is to their leadership, their vision, their constructive contributions to the progress of their city, that the Charter Committee is for the most part indebted for whatever measure of success it has achieved.

If we are to generalize from Cincinnati's experience then, it follows that as a first condition of the technique of sustained civic effort there must be a need for improvement or reform, there must be a program, and there must be aggressive and inspiring leadership.

Next, our technique must include well defined procedures of public relations and community organization. Good handbooks on these subjects are available.

Speaking generally, the procedures must include use or development of some medium of mass communication —press, radio or both. If these are not available in voluntary or spontaneous support, then a special publication or program of broadside communication must be developed.

The operational plan will also include development of a thorough, city-wide, block-work organization.

Finally, the procedure should include a voting system responsive to the will of the people and resistant to political machine manipulation. In Cincinnati that means proportional representation, without which, I fear, the Charter group and the Charter program for Cincinnati long ago would have disappeared.

The effective effort for good government, the sustained effort, will be one which evolves as an expression of freely given service for the benefit of the community and the generations still to come. Inevitably it will make mistakes; it will not always be as dynamic as its founders and well wishers will want it. But if it is broadly representative of the people, if it is truly a fight in the public interest, somehow, some way, leadership will be found to make it endure.

Citizen Publications

Edited by Troy R. Westmeyer, the *Proceedings of the Citizens' Conference on Government Management,* Denver,

November 18 and 19, 1948, (167 pages) have been published by the University of Denver Press. The conference was sponsored by the Department of Government Management, College of Business Administration, of the University of Denver.

A report on the Fourth National Conference on Citizenship, held in New York, May 1949, appears in the July 1949 issue of *U. S. A. Citizenship—Know It, Cherish It, Live It,* published by the National Committee on Citizenship of the U. S. Department of Justice.

A complete revision of *Know Your Town Government,* published by the National League of Women Voters, is now available at league headquarters in Washington for 25 cents.

The League of Women Voters of Glynn County, Georgia, has issued a *Political Directory for Glynn County,* which lists state, county and Brunswick officials with their salaries and terms.

"An 1852 Model on the 1949 Highway—Georgia's Tax Structure" is the title of a recent issue of *Georgia Voter,* published by the League of Women Voters of Georgia.

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For the School Citizen

Kansas Government—A Short Course is now in its third edition. It is published by the League of Kansas Municipalities which reports that the first two editions have been used in 410 Kansas high schools during the past three years.

Prepared by Senator Philip K. Allen and Albert West primarily for use of high school students elected to serve as senators, representatives and officials on Good Government Day, *Your Massachusetts Government—A Manual of Information,* has been published by the Massachusetts Civic League. The sixteen-page pamphlet is liberally sprinkled with illustrative cartoons with a center spread charting the state's organization.

Good Citizenship—Junior Level is a handbook of the Junior Citizens Organization sponsored by the Community Service Division of the Welfare Department of Kansas City, Missouri. Based on the theory that "A good junior citizen grows into a good adult citizen," the publication demonstrates the organization of the city, how an election is held, and operation of the city government. It points out that "there is work for junior citizens in the school, in the community, and in the city." Described also is the city-wide council session of junior citizens held yearly at city hall and the many other activities provided for young citizens.

The successful experience of a central school district in organizing itself for community effort is told in *Adventure in Cooperation,* published by the Bureau of Adult Education of the New York State Education Department. Described is the work of the Columbia Community Council representing Greenbush, Nassau and Schodack.

The 'X' Is Out is a most attractive leaflet prepared by three high school boys and published by the Public Schools of Quincy, Massachusetts, to describe Plan 'E' (council-manager with proportional representation for election of city council and school board) which the city inaugurated the first of the year. Devoted chiefly to an explanation of the voting and counting of ballots under P. R., the leaflet was prepared by Alan Craigue and Fred Shea, members of the Quincy High School Creative Writing Club sponsored by Miss Ethel Crockett, and illustrated by Roger Carling, also of Quincy High School. Miss Mildred B. Harrison, school director of guidance and research, edited the pamphlet.

Researcher's Digest . . . . *Edited by John E. Bebout*

Researchers Confer on Many Problems

GRA Elects, WGRA and Other Groups Hold Meetings

THE last fall has been full of meetings for governmental researchers. First came the Governmental Research Association's 35th Conference at Bedford, Pennsylvania, which brought together 260 people, including 189 GRA members. Robert B. Murray, Jr., president of the Pennsylvania Economy League, was host to the conference. Mayor Lawrence of Pittsburgh, Governor Duff of Pennsylvania and Dr. Robert L. Johnson, chairman of the Citizens Committee for Reorganization of the Executive Branch of the Government, were among the speakers.

Some of the topics and discussion leaders for the conference were announced in the Researcher's Digest for July. In addition, a morning session on adjusting areas of local government was conducted by John F. Sly, of Princeton Surveys with Henry W. Connor, director of the Newark Bureau of Municipal Research, and Charlton F. Chute, director of the Philadelphia Committee, Pennsylvania Economy League, as principal discussants.

Robert E. Pickup, director of the Northeastern Division, Pennsylvania Economy League, was reelected president of the association. Merle W. DeWees, executive director of the New Haven Taxpayers Research Council, was elected vice-president. Carl R. Dortch, director of the Bureau of Governmental Research, Indianapolis Chamber of Commerce, and Steve Stahl, executive vice-president of the Oklahoma Public Expenditures Council, were elected to a second term on the board of trustees. George Bestrom, executive vice president of the Minneapolis Taxpayers Association, Victor D. Brannon, director of the Governmental Research Institute of St. Louis, and Frank J. Zeo, assistant executive director of the Massachusetts Federation of Taxpayers' Associations, also were elected to the board.

The Western Governmental Research Association held its ninth annual conference at the Hollywood-Roosevelt Hotel, Hollywood, November 9-10. Among the subjects listed for discussion were Top Management and Administrative Research, Alfred H. Campion, chief administrative officer, San Diego County, chairman; Recent Developments in Administrative Law in California, Sheldon B. Elliott, dean, School of Law, University of Southern California, speaker; Research in Business and Government Long-Range Planning, J. W. Rupley, U. S. Bureau of the Budget, chairman; Research in Personnel Administration, E. A. Williams, assistant to works manager, Lockheed Aircraft Corporation, chairman; Research in Budgetary Administration, John R. Leach, chief administrative officer, Los Angeles County, chairman; Problems in Financing Public Education, Alexander J. Stoddard, Los Angeles County superintendent of schools, speaker; Integration of Local Government Activities, Edwin A. Cottrell, Haynes Foundation, Los Angeles, chairman.

The Twin Cities Conference of the National Municipal League, November 28-30, and the preliminary meeting of the National Association of Civic Secretaries, November 27-28, also attracted a large number of governmental researchers, many of whom were on the

program. Carl P. Herbert, director of the St. Paul Bureau of Municipal Research, was particularly helpful in making the local arrangements which were largely responsible for the extraordinary success of the conference. A well attended morning session, devoted entirely to a discussion of university bureaus and training programs to state and local governments, will be reported more fully in February.

Representatives of the bureaus of municipal research of Syracuse, Rochester, Schenectady, Lackawanna, Utica and Buffalo and Governmental Research, Inc., of New York State met recently in Syracuse to discuss the tax limit amendment to the New York constitution voted on at the general election, according to a report in the *New York State Taxpayer* for November 1949. Richard A. Atkins, director of the Syracuse Governmental Research Bureau, moderated the sessions. Discussion leaders were William J. Embler, municipal consultant, State Comptroller's office; W. Earl Weller, director of the Rochester bureau; and Cuthbert Reeves, appraisal engineer, Buffalo.

The Pennsylvania Economy League, Western Division, devoted its September *Newsletter,* entitled "Accent on Staff Work," to an illuminating digest of its latest quarterly twelve-hour-day staff conference. The conference discussed current program and organization problems, including such subjects as Financing County Committees, Application of Mechanical Equipment to Municipal Accounting, the Hoover Report and the Citizens Committee for the Hoover Report, Urban Redevelopment, Budget and Financial Analysis, Municipal Borrowing and Authorities, and Local Health Services.

Bureau Notes

The Detroit Bureau of Governmental Research and the Michigan Public Expenditure Survey merged their activities October 1, 1949, under the direction of Loren B. Miller, director of the bureau.

The unusual, if not unique, Kalamazoo Bureau of Municipal Research, staffed entirely by college students and conducted by a cooperative arrangement between the city and Kalamazoo College, is described in an article entitled "Kalamazoo Bureau of Municipal Research—A Cooperative Plan that Pays Dividends" by William Danielson, staff assistant, Municipal Personnel Service, Michigan Municipal League, in the *Michigan Municipal Review* for September 1949.

Strictly Personal

Chester Bates, former office manager for the Mutual Benefit Life Insurance Company in Seattle and graduate of the South Dakota law school has joined the staff of the Municipal League of Seattle as director of research.

Research Pamphlets and Articles

Budgets

Appropriation Requests and Enactments, 1949 General Assembly. (Summarizes governor's budget recommendations, other appropriation requests and the final disposition thereof by the legislature—total authorized expenditure for biennium, $1,392,000,000. Springfield, Illinois Legislative Council, 1949. 39 pp. tables.

Erie County Budget. Buffalo, Municipal Research Bureau, *Just A Moment,* November 24, 1949. 3 pp.

Maryland's Illusive State Budget. Baltimore, Commission on Governmental Efficiency and Economy, *Your Tax Dollar,* November 23, 1949. 6 pp.

The Mayor's Budget, It Seems, Wa

Only a Start. Philadelphia, Bureau of Municipal Research, *Citizens' Business,* November 29, 1949. 3 pp.

1950 City Budget and Financial Outlook. Syracuse, New York, Governmental Research Bureau, *Your Government,* November 28, 1949. 5 pp.

Rise in County Costs Makes Necessary a Strict Economy Program. Buffalo, Municipal Research Bureau, *Just a Moment,* November 17, 1949. 3 pp.

Up! Up! Up?? 1950 Budgets—Chicago's Local Governments. Will Appropriations (and Taxes) Continue to Climb? Chicago, Civic Federation, *Bulletin,* November 1949. 7 pp.

Council-Manager

It Works in a Small City. City Manager Government in Holton, Kansas. By Edwin O. Stene and H. H. Holt, James W. Bibb, Jr., Donald R. Bailey and Harold Horn. Lawrence, University of Kansas, Bureau of Government Research, 1949. 27 pp.

Education

Rochester's School Population. Rochester, New York, Bureau of Municipal Research, *Bulletin,* November, 1949. 1 p.

Federal Government

The Hoover Commission: A Symposium. Louis W. Koenig, editor. By Charles Aikin, Ferrel Heady, John M. Gaus, John D. Millett, D. S. Cheever, H. F. Haviland, C. Herman Pritchett, and Lewis B. Sims. Columbus, Ohio, American Political Science Association, *American Political Science Review,* October 1949. 67 pp. $1.25. (Apply Harvey Walker, 100 University Hall, Ohio State University, Columbus 10.)

Food Regulation

A Step Forward in Food Sanitation. (Food handlers complete sanitation classes). Schenectady, Bureau of Municipal Research, *Research Newsletter,* November 19, 1949. 1 p.

Health

Administration of Industrial Hygiene. Springfield, Illinois Legislative Council, 1949. 25 pp.

Cooperative Health Administration in Metropolitan Los Angeles. (A study in intergovernmental relations.) By Margaret Gorsuch Morden and Richard Bigger. Los Angeles, University of California, Bureau of Governmental Research, 1949. 52 pp. tables, bibliography. 50 cents.

Legislative Councils

Report for 1948-49 of the Illinois Legislative Council. Springfield, the Council, 1949. 33 pp. tables.

Licensing

Business License Ordinances. Based on Flat Fees. Selected from Washington Cities. Seattle, University of Washington, Association of Washington Cities in cooperation with Bureau of Governmental Research and Services, *Washington Municipal Bulletin,* October 1, 1949. 29 pp.

Ordinances Licensing Public Utilities for Revenue. Seattle, University of Washington, Association of Washington Cities in cooperation with the Bureau of Governmental Research and Services, *Washington Municipal Bulletin,* October 15, 1949. 11 pp.

Liquor Control

Utah's Liquor Monopoly. Salt Lake City, Utah Foundation, 1949. 4 pp.

Parking

The San Francisco Parking Authority. (A new and important agency of municipal government created to alleviate local parking and traffic problems by providing off-street parking facilities.) San Francisco, Bureau of Governmental Research, *Bulletin,* November 29, 1949. 1 p.

Personnel

Merit System Legislation for Kentucky. (Includes analysis of types of state merit system laws and existing

merit systems in Kentucky, together with data on Kentucky state employees and summary questions and conclusions. "The basic decision facing the legislature is, of course, *whether they desire better personnel and improved administration of state government seriously enough to surrender a large share of patronage in appointments.*") Frankfort, Commonwealth of Kentucky, Legislative Research Commission, 1949. 76 pp. tables, figures.

Political Parties

Relative Strength of Parties in Monroe County Since 1900. City Vote Becoming of Less Importance Relatively. Rochester, New York, Bureau of Municipal Research, November 1949. 2 pp.

Public Welfare

Commitment of the Mentally Deficient. Springfield, Illinois Legislative Council, 1948. iii, 27 pp.

Research

Research Is Invaluable. The Mayor Tells the Pittsburgh Story. (Welcoming address of Mayor David L. Lawrence of Pittsburgh to the Annual Convention, Governmental Research Association, at Bedford Springs.) Pittsburgh, Pennsylvania Economy League, *Newsletter,* October 1949. 8 pp.

Retirement Systems

A Retirement System for Kentucky State Employees. (Includes a review of the types of state retirement systems including existing systems in Kentucky, data on Kentucky state employees and summary of policy decisions for the legislature.) Frankfort, Commonwealth of Kentucky, Legislative Research Commission, 1949. 86 pp. tables, figures.

Retirement Plan for Employees of Maine Towns. By Orren Chalmer Hormell. Brunswick, Maine, Bowdoin College, Bureau for Research in Municipal Government, 1949. 31 pp.

State Government

The Little Hoover Commissions. (A summary description of the organization and powers of current state reorganization commissions.) By John W. Lederle and Dorothee E. Strauss. Ann Arbor, University of Michigan, Bureau of Government, *Michigan Governmental Digest,* November 4, 1949. 4 pp.

State Administrative Organization in South Dakota. (Includes a chart and a summary report of the movement for state administrative reorganization with particular attention to South Dakota and current little Hoover studies in Minnesota, Iowa, Nebraska and North Dakota.) By W. O. Farber. Vermillion, University of South Dakota, Governmental Research Bureau, 1949. 15 pp.

State Reorganization. A Report to the Members of the Legislature. (Summary of progress made by the state reorganization commission and work yet to be done.) Concord, New Hampshire Taxpayers Federation, *New Hampshire Taxpayer,* November 1949. 4 pp.

Studies in Florida Administration Florida's Budget System, A Merit System for Florida, Legislative Research. By A. J. Waterman, Jr., and Hulda Grobman. Gainesville, University of Florida, Public Administration Clearing Service, 1949. 101 pp. tables

Toward More Efficient and Economical State Government. Part I: Some Inadequacies of the State's Administrative Structure. Part II: Some Inadequacies of the State's Fiscal Methods. Part III. Improved Budgetary and Accounting Systems Needed Baltimore, Commission on Governmental Efficiency and Economy, *Your Tax Dollar.* September 24 and 28, October 1, 1949. 2, 2 and 3 pp. respectively.

Sewers

Metered Sewer Rentals in Major U. S. Cities. Philadelphia, Bureau of Municipal Research, *Citizens' Business,* November 22, 1949. 3 pp.

Streets and Highways

The Road System of Kansas. Lawrence, University of Kansas, Bureau of Government Research, *Your Government,* October 15, 1949. 3 pp.

Taxation and Finance

American Taxation and World War II. By James W. Martin. Lexington, University of Kentucky, Bureau of Business Research, 1949. 12 pp. charts.

Analysis of Appropriations and Expenditure in Selected Massachusetts Towns and Cities. (In tables.) Boston, Boston University, Bureau of Public Administration, 1949. 10 pp.

Appropriations—Kansas Legislature, 1949 Session. A summary explanation of the budgeted appropriations, the inter-use of the principal funds involved in planning the state fiscal program, and the effect of that program on the state ad valorem tax levy. By John E. Burke. Topeka, Kansas Legislative Council, 1949. 35 pp. charts, tables.

California Tax System. By J. Roy Holland. Los Angeles, California Taxpayers' Association, *The Tax Digest,* November 1949. 15 pp. 25 cents.

The City's Current Revenue and Spending Progress. The City's Proposed Budget and Tax Rate for 1950. Baltimore, Commission on Governmental Efficiency and Economy, Inc., *Your Tax Dollar,* October 20 and November 5, 1949. 1 and 2 pp. respectively.

City's Revenues Still Rising—Expenditures Rise Faster. Income From Most Sources Is Higher, but the Budget Picture Is Cloudy. Philadelphia, Bureau of Municipal Research, *Citizens' Business,* October 18, 1949. 3 pp.

Comparison of State Government Expenditures, 1948. Oklahoma City, Oklahoma Public Expenditures Council, *Your Report on Government,* October 1949. 4 pp. charts.

Cooperative Administration of Property Taxes in Los Angeles County. By J. E. Swanson, W. R. Bigger and W. W. Crouch. Los Angeles, University of California, Bureau of Governmental Research, 1949. 63 pp. tables.

Cost of Government in Canada. Dominion Government Spending. Toronto, Citizens Research Institute of Canada, *Effective Government,* October 6, 1949. 5 pp. table.

Financial Trends in Erie County's Government During the Decade 1940-49. Buffalo, Municipal Research Bureau, *Just a Moment,* November 10, 1949. 3 pp.

Jurisdiction to Tax in the United States. By James W. Martin. Lexington, University of Kentucky, Bureau of Business Research, 1949. 16 pp.

Minnesota's Income Tax. An Analysis of and Comparison with Other States. St. Paul, Minnesota Institute of Governmental Research, 1949. 30 pp. tables, charts.

No More Windfalls in Sight. Providence, Governmental Research Bureau, *Bulletin,* September 1949. 4 pp.

Postscript for the 1949-50 Tax Bills. (An analysis of each of the rates included in the total combined tax rate.) Los Angeles, Government Research, *Monthly Bulletin,* October 1949. 6 pp.

Property Taxation—1950. Indianapolis, Bureau of Governmental Research, Chamber of Commerce, *It Is Your Business!* October 11, 1949. 2 pp.

The Real Cost of Local Government —A Study of Springfield Township. Philadelphia, University of Pennsylvania, Pennsylvania Government Administration Service, *Borough Bulletin,* November 1949. 4 pp.

The Real Estate Tax—Indicator of Danger. Woonsocket, Rhode Island, Taxpayers Association, *Your Business,* October 1949. 2 pp.

State and Local Tax Trends. 1949 Changes Reviewed. By Fred Bennion. Los Angeles, California Taxpayers'

Association, *Tax Digest,* October 1949. 3 pp. 25 cents.

The State Must Live Within Its Income! Jefferson City, Missouri Public Expenditure Survey, October 1, 1949. 2 pp.

State of Maryland Taxes and Other Revenues. State of Maryland General and Special Fund Receipts. Baltimore, Commission on Governmental Efficiency and Economy, Inc., *Your Tax Dollar,* October 20 and 27, 1949. 3 and 2 pp. respectively.

State of Oregon. Where the Money Came From—How the Money Was Spent. (Includes two pie charts.) By Louise Humphrey. Portland, Oregon Business and Tax Research, *Your Taxes,* November 1949. 3 pp.

Summary of Study of Financial Operations. Years 1937-1949 and the 1949-1950 Budget. Flint, Michigan, Civic Research Council, 1949. 8 pp.

Tax Exempt Property in Cities of the Third Class. By M. M. Chudy and Charles F. LeeDecker. Harrisburg, *League of Cities of the Third Class in Pennsylvania,* July-August, 1949. 10 pp. tables.

Total Appropriations for Major State Functions. Baltimore, Commission on Governmental Efficiency and Economy, Inc., *Your Tax Dollar,* November 2, 1949. 2 pp.

Two Years of "Home Rule." Opinions Are Divided on Pennsylvania's Law 481. New York, Tax Foundation, *Tax Outlook,* October 1949. 8 pp.

Why Do We Pay Taxes in Two Places? (Court House and City Hall.) Lincoln, Nebraska, Governmental Research Institute, *Bulletin,* November 1949. 3 pp.

Taxicab Regulation

Municipal Regulation of Taxicabs. (Taxicab ordinance of Dallas, Texas.) Seattle, University of Washington, Bureau of Governmental Research and Services in cooperation with Association of Washington Cities, August 1949. 11 pp.

Traffic

Traffic Congestion. Newark, Bureau of Municipal Research, June 1949. 2 pp.

Transportation

Urban Expressways. Newark, New Jersey, Bureau of Municipal Research, 1949. 2 pp.

Urban Redevelopment

The Legal Foundations of Redevelopment. Philadelphia, Bureau of Municipal Research, *Citizens' Business,* November 15, 1949. 4 pp.

Urban Redevelopment I, II, III. Buffalo, Municipal Research Bureau, *Just a Moment,* September 22, 29 and October 6, 1949. 3 pp. each.

Veterans

Cash Bonuses for World War II Veterans. A State-by-State Analysis. New York, Tax Foundation, 1949. 10 pp. tables.

Federal Benefits to Veterans. An Analysis. New York, Tax Foundation, 37 pp. tables.

Pennsylvania's Proposed Veterans' Bonus. (Described and discussed in questions and answers with arguments pro and con in six vari-colored leaflets.) Harrisburg, Pennsylvania State Chamber of Commerce, September and October, 1949. 4 pp. each.

The Quality of Gratitude. In Five Years, U. S. Benefits to Veterans Cost More Than $34 Billion. New York, Tax Foundation, *Tax Outlook,* November 1949. 5 pp.

Books in Review

Public Organization of Electric Power. By John Bauer and Peter Costello. New York, Harper & Brothers, 1949. 263 pp. $4.

The title of this book would indicate a primary concern with organizational problems of publicly owned electric power, including both internal and intergovernmental relationships. It deals also, however, with various other matters and may be considered primarily an exposition of advantages of public ownership of electric power and disadvantages of private ownership.

The book has undergone a period of gestation—its publication having been held up by the war—during which the scope and importance of publicly owned electric plants and projects have increased and in which attacks upon such activity and its proponents have intensified, particularly of late.

The authors (or Dr. Bauer, who has predominantly written the book, in the first person singular) take pains to deny that Socialism is involved in the single problem of control of electric power—caution that would seem unnecessary except for recent charges of radicalism against present and former advocates of governmental responsibility for this essential public utility.

Dr. Bauer does not expect public ownership completely to supersede public regulation of electric utilities soon, and he devotes considerable space to discussion of federal and state regulation and suggestions for improvement, including control of depreciation reserves and continuous rate revision based on accounting data.

The immense importance of electric power in domestic and industrial life is made a prime reason for the course advocated in the book. Dr. Bauer envisions a three-level system of public electric power, with cities undertaking local distribution and local generation where desirable, the states furnishing transmission facilities and some large scale generation and the federal government assuming responsibility for most such generation, both from water power and from fuel, and primary transmission of the energy produced.

The Tennessee Valley Authority is praised as an example of successful public power development, and the semi-autonomous, self-sustaining authority is recommended for public power organization.

Unnecessary repetition and lack of documentation of statements and assumptions weaken some of the arguments. Money savings calculated to result from a shift from private to public ownership and operation are based on apparently arbitrary data, admittedly outmoded by the delay in publication and mechanically applied, in an appendix, to all localities on an unchanging average basis. Problems of administration, personnel, planning and control, under complete public ownership, are given relatively little attention.

Otherwise, the great possible benefits from an integrated public power system are marshaled in much detail and with high optimism.

H. M. O.

Federal Grants-in-Aid. Report of the Committee on Federal Grants-in-Aid. Chicago, Council of State Governments, 1949. viii, 322 pp. $3.50.

An orderly array of the history and present status of the system and a survey of new projects of the same

sort pending in Congress. A valuable companion to the work of the Hoover Committee's task force in the same field.

California Government. Politics and Administration. (Revised edition) By Winston W. Crouch and Dean E. McHenry. Berkeley and Los Angeles, University of California Press, 1949. xiii, 407 pp. $5.

A second edition of this competent book—the first was published in 1945—with 60 or more pages including valuable new material on the increasing practice of "cross filing" in the primary elections of California and the new problems thereby created as to the future of local parties. The authors show that cross filing sometimes produces minority elections and advocate its abolition.

The Structure of State Departments of Education. By Fred F. Beach and Andrew H. Gibbs. Washington, D. C., Federal Security Agency, Office of Education, 1949. 81 pp. 40 cents. (Apply Superintendent of Documents, Washington, D. C.)

Organization charts of the 48 state education departments with comparisons and comments. A valuable and new companion to the recent publication by the Council of State Governments (Chicago) in the same field, viz. *The Forty-eight State School Systems.*

The Social Areas of Los Angeles. Analysis and Typology. By Eshref Shevky and Marilyn Williams. (Published for the John Randolph Haynes and Dora Haynes Foundation.) Berkeley and Los Angeles, University of California Press, 1949. xvi, 172 pp. $4.

This is a technical description and interpretation of the social pattern of Los Angeles, making use of a new method of area analysis based on the relations of status, urbanization and segregation. Comparative and experimental, the research is part of a larger effort to define problems associated with urban growth and development. Basis of the study is the population and housing data by census tracts for the entire Los Angeles area.

Additional Books and Pamphlets

(See also Researcher's Digest and other departments)

Civil Liberties

The Supreme Court and Civil Liberties. How Far Has the Court Protected the Bill of Rights? By Osmond K. Fraenkel. New York City, American Civil Liberties Union, 1949. 8 pp. 25 cents.

Community Relations

Community Relations: Getting Acquainted with the Community. A Report Prepared for Metropolitan Group Policyholders. New York, Metropolitan Life Insurance Company, 1949. 42 pp.

Council-Manager Plan

Council-Manager Plan of Municipal Government. A Report to the Commercial Organization Department. Washington 6, D. C., Chamber of Commerce of the United States. 1949. 10 pp.

Criminal Justice

Sources for the Study of the Administration of Criminal Justice. By Dorothy Campbell Tomkins. (Prepared for the Special Crime Study Commissions and the California State Board of Corrections.) Sacramento, State Division of Printing, Documents Section, 1949. 294 pp.

Education

What Popular Magazines Say about Education. By William Van Til and Evelyn Luecking. Urbana, University of Illinois *Bulletin,* September 1949. 51 pp.

Municipal Codes

Municipal Adoption of Codes by Reference. By Roy H. Owsley. Chicago 37, American Municipal Association, 1949. 12 pp. $1.

Population Statistics

The American Family. A Factual Background. Basic Family and Population Statistics, The Family in the American Economy, Education and American Families, Family Health, Housing for American Families, Legal Status of the Family, Income Maintenance and Social Services in Families. Washington 25, D. C., Superintendent of Documents, U. S. Government Printing Office, 1949. $1.25.

The Daytime Population of the Central Business District of Chicago. With Particular Reference to the Factor of Transportation. By Gerald William Breese. Chicago 37, University of Chicago Press, 1949. xiii, 267 pp. $6.

Public Health

Community Health. By Laurence B. Chenoweth and Whitelaw Reid Morrison. New York, Appleton-Century-Crofts, Inc., 1949. xi, 314 pp. $3.

Public Libraries

The Public Library in the Political Process. By Oliver Garceau, with assistance of C. DeWitt Hardy, Robert D. Leigh, Lillian Orden and Watson O'D. Pierce. New York City, Columbia University Press, 1949. xv, 254 pp. $3.75.

Sanitation

The Washington Suburban Sanitary District Maryland. A Report on the Utility Services Rendered by, and the Economy and Finances of, the District as Well as a Discussion of Its Future Improvement Requirements. New York 5, Wainwright Ramsey and Lancaster, 1949. vi, 67 pp.

Shopping Centers

Market Analysis of Shopping Centers. By Homer Hoyt. Washington, D. C., Urban Land Institute, 1949. 8 pp. $2.

Taxation and Finance

Cigarette Tax Law and Regulations. Albany 1, New York State Tax Commission, Miscellaneous Tax Bureau, 1949. 21 pp.

Eleventh Annual Report. 1948 Statements of Financial Condition of Counties and Municipalities. Trenton, New Jersey Department of the Treasury, Division of Local Government, 1949. xx, 589 pp.

Government Finance in a Stable and Growing Economy. Edited by Alfred G. Buehler. Philadelphia, American Academy of Political and Social Science, *The Annals,* November 1949. viii, 256 pp. $2.

Local Tax Administration. By Joseph F. Clark, Mabel L. Walker, etc. Chicago 37, Municipal Finance Officers Association of the United States and Canada, *Municipal Finance,* November 1949. 32 pp. 50 cents.

Taxation of Thoroughbred Racing. By Rienzi Wilson Jennings. Lexington, University of Kentucky, Bureau of Business Research, 1949. viii, 126 pp. $1.

Taxes Levied under Act 481. Supplement—February 1, 1949, to November 15, 1949. By Joseph B. Boran. Harrisburg, Department of Internal Affairs, 1949. 8 pp.

The Whiskey Production Tax in Kentucky, 1933-1947. By Orba F. Traylor. Lexington, University of Kentucky, Bureau of Business Research, 1949. 53 pp. 50 cents.

THE LEAGUE'S BUSINESS

(Continued from page 2)

The Council discussed the need for staff salary adjustments and adopted budget for 1950 of $144,725, including $38,500 for special projects.

Proposed Model Medical Examiner La

A symposium on a proposed *Model State Medical Examiner Law* was held Noven ber 30 at St. Paul, in connection with the National Conference on Governmen It brought together a dozen experts including representatives of the America Medical Association and the American Judicature Society to examine an outlin prepared by Dr. Robert Ford of the Department of Legal Medicine at Harvar Medical School, describing a statewide technical service, as now in force i Massachusetts, Maryland and Virginia, to replace the usual elective count coroners. Agreement was secured and a final draft was authorized. It is to b offered to other appropriate societies for possible joint sponsorship.

Proposed Model Direct Primary La

A symposium on a *Model Direct Primary Law,* held November 28 at St. Pau brought together authorities from ten states. These experts worked all day ov a summary prepared by Dr. Joseph P. Harris, of the University of Californi following mail exchanges of an earlier draft. Substantial agreement was achieve on a proposal, with some new features first proposed a generation ago by Gove nor Charles E. Hughes of New York: (1) proposal of candidates for public an party office by the party officers; (2) a waiting period reserved to permit makin of contesting proposals by petition, and (3) identification on the primary ball of the official party candidates. These principles are applicable to closed pr maries, open primaries or the Washington blanket-ballot type of primarie which are to be described as available options. A second and larger symposiu was scheduled for December 29 in New York, after which a final report will b prepared and circulated to secure further sponsorships before publication.

New Honors for Murray Seasongoo

Murray Seasongood, former League president, has been appointed chai man of the Standing Committee on Civil Service and vice chairman of th Committee on Judicial Administration in Metropolitan Trial Courts of the Se tion of Judicial Administration, American Bar Association. He was appointe a member of the Ohio Turnpike Commission recently.

Visiting Lecture

Richard S. Childs, chairman of the Council, who has been a volunteer memb of the League's staff for the last two years, is occasionally available as a visitin speaker before college political science classes.